

UNIVERSIDAD PARA LA COOPERACION INTERNACIONAL
(UCI)

THE DEVELOPMENT OF A PROJECT MANAGEMENT PLAN FOR THE INLAND
REVENUE DEPARTMENT REFORM PROJECT

LISA MONTELLE LESLIE ANN GOODMAN

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Master in Project Management (MPM) Degree

Carlos Herrera Rojas

Full name must be written
TUTOR

Carlos Ramirez Montero

Full name must be written
REVIEWER No.1

Paula Villalta Olivares

Full name must be written
REVIEWER No.2

LISA MONTELLE LESLIE ANN GOODMAN

Student full name
STUDENT

DEDICATION

I dedicate this Project to my daughter, Jo'Neil Williams for always being my number one supporter and encourager. You mean everything to me. I also dedicate this work to my "village", my support; Leslie, Althea and Chinida. Your encouragement, support and unrelenting faith kept me going even when I was at the verge of giving up. I have proven that with God all things are possible for He has seen me through yet another journey.

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ABBREVIATIONS AND ACRONYMS

ABEF	Australian Business Excellence Framework
CARTAC	Caribbean Technical Assistance Center
CIR	Comptroller Inland Revenue
CIT	Corporate Income Tax
CTB	Control Tenders Board
FGP	Final Graduation Project
HR	Human Resources
ICB	International Competitive Bid
IMF	International Monetary Fund
IRD	Inland Revenue Department
ITT	Invitation to Tender
OECS	Organization of Eastern Caribbean States
PIT	Personal Income Tax
PMBOK Guide	Project Management Body of Knowledge
PMI	Project Management Institute
RCB	Regional Competitive Bid
SDPM	Strategic Design Planning Monitoring
SME	Subject Mater Experts
TA	Technical Assistance
VAT	Value Added Tax
WBS	Work Breakdown Schedule

EXECUTIVE SUMMARY (ABSTRACT)

As global recovery continues to struggle to gain its footing, the aftermath of the financial crisis is still visible in the Caribbean. Islands within the Caribbean are continually looking for more efficient ways to raise revenue through taxation whilst reducing deficits. In recent times, governments in the Caribbean have introduced the Value Added Tax (VAT) to modernize their tax system, increase revenue and reduce budget deficits. Tax administration reforms have also been undertaken more recently. These administrative reforms have focused on establishing a headquarters division to improve strategic planning and supervision capabilities by:

- Reorganizing operations by type of taxpayer and to increase the focus on larger taxpayers;
- Building capacity in core areas (taxpayer service, audit, collection);
- Reengineering business processes to move towards automation;
- Applying a risk-based approach to manage compliance; and
- Increasing transparency and accountability.

Organization structures have also become increasingly important as concerns relating to accountability, responsibility and transparency within organizations have been raised. Governments are seeking ways to improve operational results while increasing transparency and accountability within their Ministries and departments. The organization structure of the tax administration is a key component in these efforts. The goal of the IRD reform is to improve the productivity of the Department.

The Inland Revenue Department (IRD) embarked on its Reform Initiative in 2015. Technical Assistance (TA) has been provided by Caribbean Regional Technical Assistance Centre (CARTAC), however the Project lacked Project Management Procedures and methodologies. The IRD Reform Project can be deemed to have met its objectives, however, if a more Project Management methodologies had been employed, some of the setbacks that are being experienced now could have been avoided.

The Final Graduation Project's general objective was to create a Project Management Plan to accomplish Objective 1 of the IRD's Reform Project which looks at re-organizing the IRD along functional lines. The specific objectives were: to develop a scope management plan describing clearly all the work required to complete the project; to develop a time management plan to manage the timely completion of the project; to develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget; to develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project; to develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to

manage and complete the project; to develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project; to develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs; to develop a Procurement Management Plan to guide the purchasing of goods or services required by the project; to develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.

The methodology used for this research was a combination of Quantitative, Qualitative, Analytical and Descriptive. The main sources used to gather information included a review of meeting minutes, review of findings and strategy document prepared by the Consultant and interviews with Management. 'Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition' also aided in the development of the IRD Reform Project Management Plan and the subsidiary plans.

In conclusion, the IRD should use Project Management methodology and principles for the development of future projects. The absence of a Project Charter and well-developed project plans was one of the critical components absent in the IRD Reform Project. Therefore, it is imperative that the Project Management Plan with all its subsidiary plans be developed, as it will provide the framework for executing the project ensuring that stakeholder expectations are met and the Project completed within the constraints of scope, time and cost. Utilizing Project Management methodologies will provide the IRD with a roadmap that would lead to project completion in the most efficient and effective manner. With a well-defined project charter and scope for its Project the IRD will narrow its focus, reach desired goals and achieve project objectives within specific time and cost constraints.

It is being recommended that for future IRD Projects, particular emphasis should be spent on developing the Project charter and defining the Scope of the Project. The IRD must engage in extensive planning at the beginning of any future project. The planning process will provide clarity of Scope and direction for the team and its members. The IRD should also ensure that a qualified Project Manager is engaged to manage its projects and a Project Team is established to provide support with the management of the project. It is also critical for the IRD to consider what resources would be needed to complete the project to eliminate the potential of discontinuing the project due to lack of resources. It is also recommended that proper recording and storage of minutes and all documents related to any project for future review should be maintained in a central location. A lessons learned component should be part of the Projects closing report.

Finally, the IRD should ensure that all relevant Governments Agencies and major stakeholders who would be critical in the decision-making process be engaged from the inception of the Project.

1. INTRODUCTION

Background

The Primary goal of a tax administration is to collect taxes payable in accordance with the tax law and to do so in a manner that will sustain confidence in the tax system and its administration. The Inland Revenue Department (IRD) of Saint Lucia is a department within the Ministry of Finance, Economic Growth, Job Creation, External Affairs and the Public Service and it is the primary revenue collection agency of the Government. The IRD is responsible for the administration of the revenue tax laws and the collection of a wide range of taxes. Its functions include:

- Assessing and collecting of;
 - Value Added Tax (VAT);
 - Personal Income Tax (PIT);
 - Corporate Income Tax (CIT);
 - Withholding Tax;
 - Property Tax;
 - Stamp Duty and
 - Insurance Premium Tax.

- Collection payments of licenses for telecommunication;
- Valuating and assessing of properties;
- Conducting tax audits;
- Enforcing the collection of taxes.
- Encouraging the highest possible degree of voluntary compliance in accordance with the tax laws and regulations;
- Advising the public of their rights and responsibilities;
- Administering legislation fairly, uniformly and courteously;

- Continually search for and implement more efficient and effective ways of accomplishing its mission. (Government of Saint Lucia, 2017)

The IRD is currently undertaking a tax reform initiative, which commenced in July 2015. The initial end date for the completion of the Reform was October 2017, however due to budgetary constraints and other mitigating factors it will extend beyond this date. This reform initiative encompassed a major review of the operational structure of the IRD together with other ancillary functions such as the accounting / data storage and management system and the audit case selection methodology, amongst others.

The modernization of the IRD and in particular the re-engineering of its business processes has been essential for greater efficiency in tax administration and optimization of revenue collection.

The reform project was initially for the duration of two (2) years and was designed to be executed in two main phases (Phase 1 and Phase 2). Phase 1 involved the integration of the VAT Section into mainstream IRD, the establishment of the Strategic Design, Planning and Monitoring Division (Headquarters), establishment of the Large & Medium Taxpayer Section, establishment of New Job Descriptions, New Performance Reporting Mechanism and the commencement of the review of work processes and procedures. Whilst Phase 2 will see the official establishment of the Small & Micro Section, the Human Resources and Accounting Units within Administration and Data Capture as well as the upgrading of staffing positions and new positions within the approved structure.

However, due to financial constraints, poor planning and the absence of a project schedule, the timelines have had to be revised, and the Project is likely to span an additional Phase.

The IRD is headed by a Comptroller who has overall accountability for the Reform project and for the approval of all Reform deliverables. A Senior Officer from the IRD functions as the Project coordinator for the Reform Project. Caribbean Technical Assistance Center (CARTAC) has been providing the technical support for the planning and implementation of this reform Project.

The main objectives of the Reform are:

1. To re-organize the IRD along functional lines.
2. To integrate the administration of the Value Added Tax (VAT) into mainstream IRD.
3. To segment the taxpayer population by establishing a “Large and Medium” and a “Small and Micro” Taxpayer Section in order to focus on the peculiar needs of each segment.
4. To strengthen strategic planning, design and monitoring functions of the Department.
5. To enhance customer service delivery and taxpayer compliance. (IRD Reform Strategy Document, 2015)

Having recognized the magnitude of the work involved, for the purpose of this FGP, the focus will be to develop a Project Management Plan and its subsidiary plans for Objective 1 of the IRD Reform, which is:

1. To re-organize the IRD along functional lines.

Statement of the problem

The IRD Reform Project was under the direct management of one of the Deputy Comptrollers. A Senior Officer was identified to assist the Deputy Comptroller with the management of the Reform Project. Although this Officer possessed no formal Project Management Training, the IRD Management felt that this officer had the requisite skills, coupled with years of service at the IRD and recent experience having been a team member on the Value Added Tax Implementation Project. The Project proposal and the development of the Implementation Plan were prepared in collaboration with the Technical expert provided by CARTAC. It must be noted that the implementation plan consisted of a very cumbersome list of activities anticipated to meet all the objectives of the Reform. See Appendix 5. From this list of activities, one would observe that there was a lot happening at the IRD.

Because of the magnitude of the Reform Project, each objective could have been treated as a separate project to ensure a successful implementation. In addition, adequate time was not spent developing all aspects of the project and some activities that should have been included were left out. A project schedule using Microsoft Projects was also not developed. However, a list of project activities and tentative dates was prepared to guide the implementation. It is important to use this tool to help keep the project on track, to know where the project is and to make sure it is on schedule. The timeframes allotted to tasks were agreed upon utilizing the expert judgement of the CARTAC expert.

The absence of a Full time Project Team also created major setbacks with the achievement and completion of certain critical tasks. Only the Reform coordinator was assigned full time to the project. Staff members were assigned to assist the coordinator when the need arose.

The absence of the Project Management Plan also meant that the execution of the activities might not have been done in an organized, efficient and effective manner. There was a lack of procedure and processes and project management tools and techniques utilized. The absence of the subsidiary plans also caused a deficiency in the planning and implementation aspect of the project. For example, due to the absence of a Communications Management Plan, the staff complained about not being informed of what was happening in a timely manner. (M. Matthew, personal communication, October, 2017)

Other challenges, which arose due to the lack of proper planning prior to the implementation, include:

1. The Department's new structure requires 180 staff to adequately implement the work programs developed as part of the Reform Project. Currently, the IRD has a staff complement of approximately 160. The IRD is still working with the Department of the Public Service to have the vacancies filled.
2. A functioning Human Resource (HR) Unit is critical to the effective management of all staff related / personnel issues and the motivation of the employees of the Department. The Department still operates without a dedicated HR Unit to look after the needs of its large workforce and this remains a challenge.
3. IRD's Management Information System is over twenty years old and is unable to facilitate the reporting and risk profiling required by a modern tax administration. (IRD Reform Strategy Document, 2015)

Purpose

Project Management Plans are critical for the success of any project. “Developing project management plan includes coordinating the development of the subsidiary plans and incorporating them into the complete project plan. The main purpose of the project management plan is to define how the project is to progress from its beginning to completion. In short, the project management plan provides the high-level gameplan for how the project moves through its life cycle” (Solomon, 2005).

The IRD is currently undertaking a Reform Project, which commenced in 2015. However, no formal project management standards and framework were utilized in the development of the Project.

With the development of the Project Management plan and its subsidiary plans the IRD will have a better understanding of what is involved in planning, developing and executing projects.

The Project Management plan will define the approach and the best practices set out by the Project Management Institute (PMI), which are to be used to manage projects according to the scope thus making it easier to communicate with stakeholders.

General objective

To create a Project Management Plan to accomplish Objective 1 of the IRD’s Reform Project which looks at re-organizing the IRD along functional lines.

Specific objectives

1. To develop a scope management plan describing clearly all the work required to complete the project.
2. To develop a time management plan to manage the timely completion of the project.
3. To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.
4. To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project.
5. To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project.
6. To develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project.
7. To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.
8. To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project.
9. To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.

2. THEORETICAL FRAMEWORK

2.1 Company/Enterprise Framework

2.1.1 Company/Enterprise background

The Inland Revenue Department (IRD) of Saint Lucia is a department within the Ministry of Finance, Economic Growth, Job Creation, External Affairs and the Public Service, responsible for collecting approximately fifty percent (50%) of the Government's total revenue. The Prime Minister is responsible for the cluster of Ministries and has direct responsibility for the Ministry of Finance. The Research, Development & Policy Division of the Ministry is responsible for the planning of tax policy, while the IRD is responsible for administering the various taxes, which fall under its authority. A Comptroller (CIR) heads the IRD. In the name and within the delegated and personal authority of the CIR, the CIR with the assistance of the staff and the IRD management team is responsible and accountable for the verification, supervision, encouragement and coordination all activities and operations of the IRD.

The IRD has its main office located in the Heraldine Rock Building on the Waterfront in Castries. It also operates a Tax Service Centre in Vieux Fort. The Centre provides the same services that are available at the main office to taxpayers in the South.

IRD also operates a Sub-office in the town of Soufriere. The Soufriere Office falls under the direct management of the Vieux-Fort Tax Service Centre. The main responsibility of this sub-office is the collection of taxes.



Figure 1: Map of Saint Lucia

(Source: Travel Guide 2017)

2.1.2 Mission and vision statements

The mission and vision statement accurately describe IRD's role, as well as the public's expectation as to how the IRD should perform that role. The taxpayer's role is to understand and meet their tax obligations and the IRD's role is to help the majority of taxpayers willingly comply, while seeing that those who are unwilling are not allowed to burden their fellow taxpayers. (Inland Revenue Department, 2017)

The Project Management Plan defines the project in detail, establishes the project boundaries, scope and deliverables. It also documents the actions necessary to define, prepare, integrate and coordinate the various planning activities. The PMI defines how the project is to be executed, monitored and controlled, and closed.

Mission

The Inland Revenue Department stands committed in its impartial treatment of its customers. We aim to provide an efficient, professional and courteous tax service, using modern tax administration techniques, while administering the relevant tax laws on behalf of the Government and people of Saint Lucia. (Inland Revenue Department, 2017)

Vision

To be recognised for:

- Embracing excellence
- Having an efficient and skilled workforce
- A high rate of tax compliance. (Inland Revenue Department, 2017)

As part of the Reform Project, IRD is making the shift in emphasis from an internal focus to a taxpayer focus. IRD Managers are required to understand the substance of the matters for which they are responsible and provide the appropriate guidance, structure, training, support, assistance and tools so that all staff may be accountable.

Therefore, executing the Reform Project utilizing Project Management processes and procedures will ensure the proper execution of the Project and provide the relevant documents that future project teams can review and evaluate the lessons learned.

2.1.3 Organizational structure

One of the Objectives of the IRD Reform Project was to reorganize IRD along functional lines. This structure is an international best practice, that is taxpayer focused and is based on the theory that in grouping together similar activities that require similar skills or specialties, real performance gains are achieved through an increased depth of knowledge in core areas of business expertise, while serving as a “one-stop-shop” for a taxpayer. This new structure provides IRD management with

the opportunity to flatten the July 1, 2014 structure – providing less direct supervisors and a broader span of supervision and staff reporting. (IRD Reform Strategy Document, 2015)

This function-based structure was to include the establishment of a separate, full-service audit and collection enforcement section, dedicated to the priority focus of the Large and Medium taxpayers and Small and Micro taxpayers through Segmentation.

The major advantages of this approach are:

- increased focus and familiarity by staff with duties performed, improved taxpayers' compliance (e.g., from ability to conduct joint audits for all taxes and improved follow-up on especially significant non-compliant taxpayers);
- increased staff productivity; and
- reduced scope for possible collusion between taxpayers and officials.

The IRD's new organizational structure has the following features:

1. A SDPM Division under the control, direction and responsibility of a Deputy Comptroller. This division is responsible for policy; strategic direction; program target setting; establishment of departmental procedures; monitoring of performance of the operational units and providing feedback for greater efficiency; a function that was lacking at IRD.
2. An Operations Division, with one of the main sections comprising of a full-service team whose focus is on the Large and Medium taxpayers and Small and Micro Taxpayers based on segmentation of the Taxpayer population.
3. A well-established Administration Division which includes a Human Resource

and Accounting Unit to focus on training and the strengthening of the accounting function in order to ensure timely adherence of the requirements of the Finance Act. (IRD Reform Strategy Document, 2015)

Figure 2 depicts the IRD new organization structure established and implemented under the Reform Project in 2015. (IRD Reform Strategy Document, 2015)

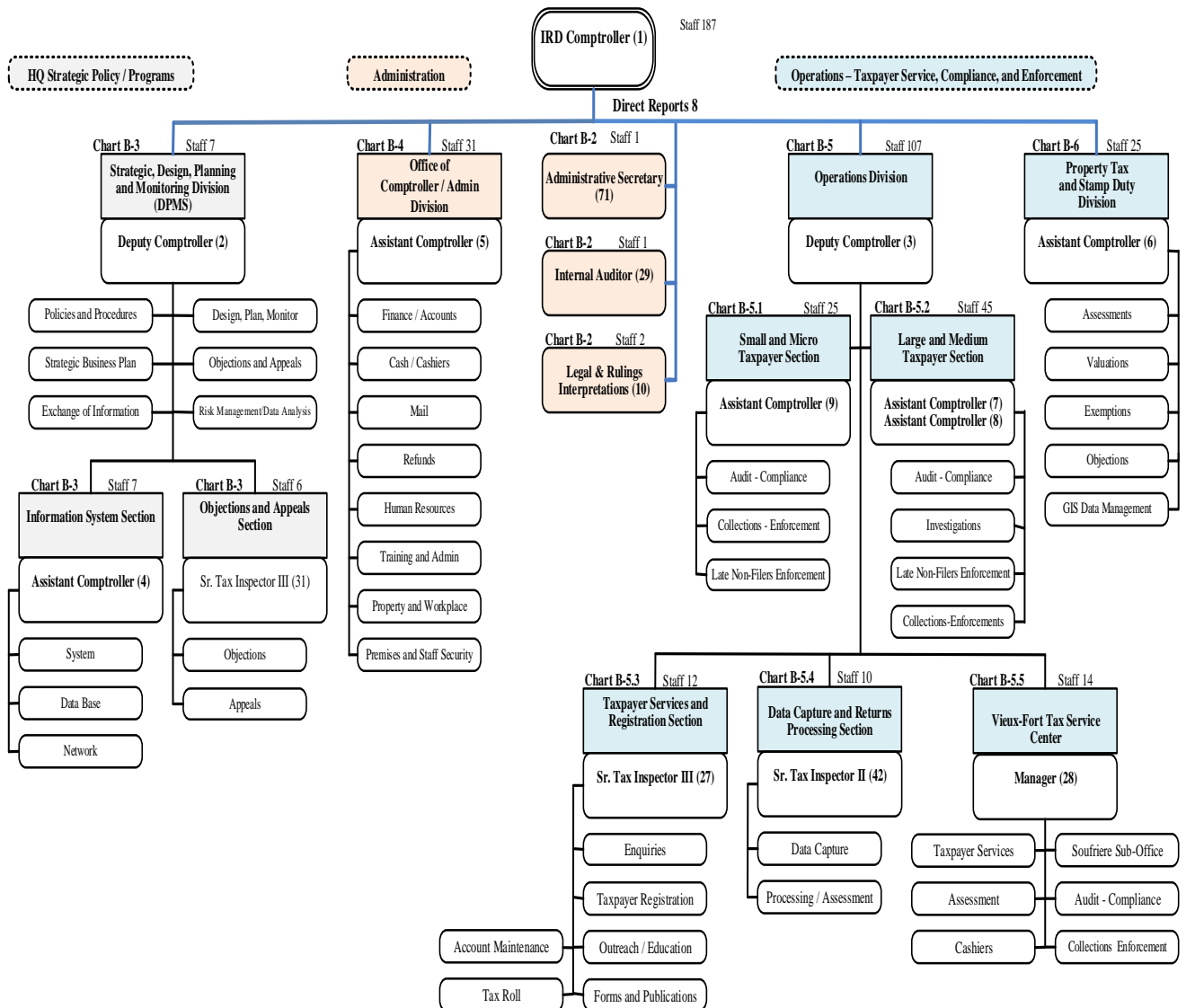


Figure 2: IRD Organizational Structure

(Source: IRD Reform Project Strategy Document, 2015)

2.1.4 Products offered

In keeping with its mission, the IRD's primary goal is to foster voluntary compliance, collect the revenue due in an equitable and efficient manner, contribute to a competitive business environment and facilitate economic growth and development. Services provided are as follows:

- Tax advice and guidance on filing tax returns and on investment
- Tax planning
- Issuing Tax Codes to new employees
- Preparation of Letters of Administration
- Tax Exemption Letters
- Stamp Duty processing
- Issuance of Tax Identification Numbers
- Negotiation of Payment Plans for tax arrears
- Workshops and Consultations on New Tax Policies
- Tax Compliance Certificate
- Online Services - Register, file and make payments online without having to come to the IRD

2.2 Project Management concepts

2.2.1 Project

'A Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition' defines a project as "a temporary endeavor undertaken to create a unique product, service or result" (PMI, 2013, p. 3). A project is described as temporary, in that it has a definite beginning and end and therefore has a defined scope and requires specific resources to achieve its objective within a particular timeframe. A project is also referred to as unique in that it is not a routine operation. It requires a specific set of operations to accomplish a specific goal.

Projects are separate from business-as-usual activities, requiring people to come together temporarily to focus on specific project objectives. As a result, effective teamwork is central for projects to be successful.

The 'PMI (2013)' goes on to state that, "a project can create an improvement in the existing product or service lines" (p. 3)

For the purposes of this Final Graduation Project (FGP), this project speaks to the development of a project management plan for the IRD Reform Project with primary focus on delivering Objective 1 of the Reform. The IRD Reform Project seeks to improve on the service delivery to taxpayers and by extension improve the overall efficiency and effectiveness of IRD's operation.

2.2.2 Project Management

According to the PMI (2013), Project Management is defined as "the application of knowledge, skills, tools, and techniques to project activities to meet the project requirements" (p. 5). It further states that "Project Management is accomplished

through the appropriate application and integration of forty seven (47) grouped project management processes that are categorized into five (5) process groups namely: initiating, planning, executing, monitoring and controlling and closing”.

The development of this FGP will consist of the development of a Project Management Plan to establish project structure to oversee the development and implementation of Objective 1 of the Reform which looks at re-organizing the IRD along functional lines.

2.2.3 Project Life Cycle

The PMI (2013) describes the Project Management Life Cycle as “phases that a project goes through from initiation to its closure”. These phases are generally sequential, can be broken down by functional or partial objectives, specific milestones and are time bound. (PMI 2013, p. 38)

Every Project Management Life Cycle contains five phases: Initiation, Planning, Execution, Monitoring/Control and Closure. These phases occur in chronological order except for Monitoring and control. No one phase is more important than the other is and each phase plays an important role in getting the project completed.

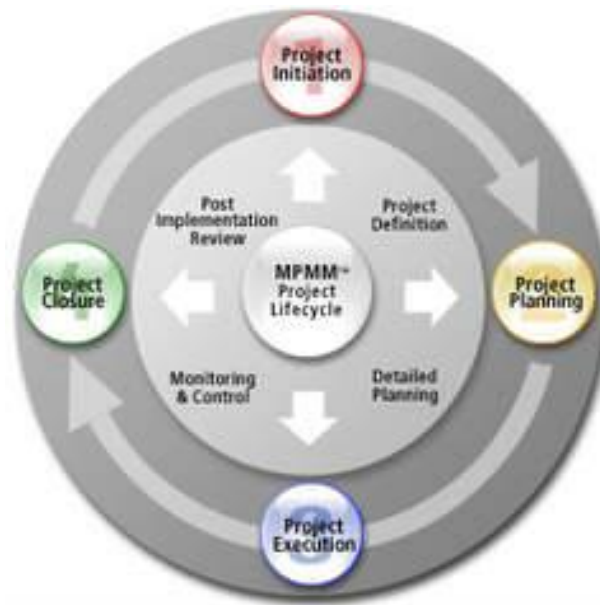


Figure 3: Project Management Life Cycle

(Source: Method123 Project Management Methodology, n.d)

2.2.4 Project Management Processes

The ‘PMBOK Guide 5th Edition’ defines Project Management Processes as “processes that ensure the effective flow of the project throughout its life cycle” (PMI, 2013, p. 47). Project Management Processes are grouped into five categories namely:

- Initiating Process
- Planning Process
- Executing Process
- Monitoring and Control Process and
- Closing Process.



Figure 4: Project Management Processes

(Source: Project Management Academy, n.d)

2.2.4.1 Initiation

Initiating is the most critical stage in project management. Unless you meticulously define the project and build a solid foundation, you are running the risk of a project failure (Maja Mrsic 2017). The goal of this process group is to define the project at a broad level. This process group help set the vision of the project identifying what is needed to be accomplished. (PMI, 2013, p. 53) Project Initiation is the first phase in the Project Life Cycle and essentially involves starting up the project. The Project is initiated by defining its purpose and scope, the justification for initiating it and the solution to be implemented. At this stage the project charter and the stakeholder register is developed. The Project Manager is recruited during this process group.

The IRD Reform Project executed this Project Management Life Cycle Phase with the assistance of the CARTAC Expert. A Reform Strategy document was developed and submitted to the Cabinet of Ministers for their approval in 2015. IRD appointed a Senior Officer as Project Manager; however, a team was not put in place to work with this Officer. When the need arose, officers were removed from their normal duties to assist the Project Manager on the particular task.

During the initiation process group, the IRD should have commenced with the creation of the Project Charter. The Project charter should be used as basis for the authorization of project. The Project Sponsor would then be required to review, accept and formally authorize the project charter. Following the acceptance of the Project Charter by the Sponsor, the IRD would be required to identify a qualified Project Manager and establish a project team made up of subject experts to assist the Project Manager.

2.2.4.2 Planning

“The planning process consists of those processes performed to establish the total scope of the effort, define and refine the objectives and develop the course of action required to attain those objectives”. (PMI, 2013, p. 55) It is very important and key to successful project management. The processes focus on developing a roadmap that will serve as a guide for the project team to follow from beginning to end.

During this time, the scope of the project is defined and a project management plan is developed. It also involves identifying the cost, quality, available resources, and a realistic timetable. The project plans also includes establishing baselines or

performance measures. These are generated using the scope, schedule and cost of a project. A baseline is essential to determine if a project is on track. At this time, roles and responsibilities are clearly defined so everyone involved knows what they are accountable for.

There was some level of planning for the IRD Reform Project, which resulted in the development of an “Implementation Plan.” This document identified the activities to be undertaken, the period allotted for execution of the activities and the person or persons responsible for its execution. A Project Scope Statement and Scope definition should have been prepared for each objective of the Reform. This would have allowed for a more targeted approach to the implementation of the activities identified.

2.2.4.3 Executing

It is with a clear definition of the project and a detailed project plan the PM can enter the Executing process group of the project. “The Executing Process group consists of those processes performed to complete the work defined in the Project Management Plan”. (PMI, 2013, p. 56). This process group ensures that project activities are properly executed and controlled in accordance with the project management plan. It also involves managing people, time, cost, quality, change, risks, issues, stakeholders and communication.

Activities under the IRD Reform Project were being executed based on the expert judgement of the CARTAC Expert, in the absence of a Project Management Plan and the subsidiary Plans to effectively guide the process along.

2.2.4.4 Monitoring and Controlling

This involves measuring project progression and performance, ensuring that everything happening aligns with the Project Management Plan. The Project's progress must be measured regularly to identify any variances from the plan as well as to determine when the project is finished.

'A Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition' states that "the monitoring and controlling process consists of those processes required to track, review and orchestrate the progress performance of the project; identify any areas in which changes to the plan are required; and initiate the corresponding changes." (PMI, 2013, p. 57)

This process lacked Project Management standards in the IRD Reform Project. This area will be addressed in this FGP.

2.2.4.5 Closing

This process group represents the processes necessary to declare the project completed and includes:

- Assess project performance (in terms of objectives, scope, deliverables, scope, schedule, and expenses identified during the previous stages);
- Contract close-out—resolution of any outstanding administrative matters and archiving of contract documentation;
- Project closure—gathering and disseminating information to formalize project completion;
- Rate how well your team carried out each project phase;
- List project achievements and failures;

- Document, store and share lessons learned for the future projects.

The Closure processes are highlighted by a written formal project review report and acceptance of the final deliverable by the Sponsor.

Figure 5 below reflects the mapping of the 47 project management processes within the 5 Project Management Process Groups and the 10 Knowledge Areas. (PMI, 2013, p. 61)

This area has not been worked on under the Reform Project as the Project closure date was slated for October 31, 2017.

Knowledge Areas	Project Management Process Groups				
	Initiating Process Group	Planning Process Group	Executing Process Group	Monitoring and Controlling Process Group	Closing Process Group
Project Integration Management	<ul style="list-style-type: none"> Develop Project Charter 	<ul style="list-style-type: none"> Develop Project Management Plan 	<ul style="list-style-type: none"> Direct and Manage Project Execution 	<ul style="list-style-type: none"> Monitor and Control Project Work Perform Integrated Change Control 	<ul style="list-style-type: none"> Close Project or Phase
Project Scope Management		<ul style="list-style-type: none"> Collect Requirements Define Scope Create WBS 		<ul style="list-style-type: none"> Verify Scope Control Scope 	
Project Time Management		<ul style="list-style-type: none"> Define Activities Sequence Activities Estimate Activity Resource Estimate Activity Duration Develop Schedule 		<ul style="list-style-type: none"> Control Schedule 	
Project Cost Management		<ul style="list-style-type: none"> Estimate Cost Determine Budget 		<ul style="list-style-type: none"> Control Costs 	
Project Quality Management		<ul style="list-style-type: none"> Plan Quality 	<ul style="list-style-type: none"> Perform Quality Assurance 	<ul style="list-style-type: none"> Perform Quality Control 	
Project Human Resource Management		<ul style="list-style-type: none"> Develop Human Resource Plan 	<ul style="list-style-type: none"> Acquire Project Team Develop Project Team Manage Project Team 		
Project Communications Management	<ul style="list-style-type: none"> Identify Stakeholders 	<ul style="list-style-type: none"> Plan Communications 	<ul style="list-style-type: none"> Distribute Information Manage Stakeholder Expectations 	<ul style="list-style-type: none"> Report Performance 	
Project Risk Management		<ul style="list-style-type: none"> Plan Risk Management Identify Risk Perform Qualitative Risk Analysis Perform Quantitative Risk Analysis 		<ul style="list-style-type: none"> Monitoring and Control Risks 	
Project Procurement Management		<ul style="list-style-type: none"> Plan Procurement 	<ul style="list-style-type: none"> Conduct Procurement 	<ul style="list-style-type: none"> Administer Procurements 	<ul style="list-style-type: none"> Close Procurements

Figure 5: Project Management Process Group and Knowledge Area Mapping

(Source: RoadChimp, n.d.)

2.2.5 Project Management Knowledge Areas

PMI has identified 47 management processes that have been grouped in 10 knowledge areas. A Knowledge Area represents a complete set of concepts, terms, and activities that make up a professional field, project management field, or area of specialization (PMI, 2013, p. 60).

- | | |
|--------------------------------------|-------------------------------------|
| 1) Project Integration Management | 2) Project Scope Management |
| 3) Project Time Management | 4) Project Cost Management |
| 5) Project Quality Management | 6) Project Risk Management |
| 7) Project Human Resource Management | 8) Project Communication Management |
| 9) Project Procurement Management | 10) Project Stakeholders Management |

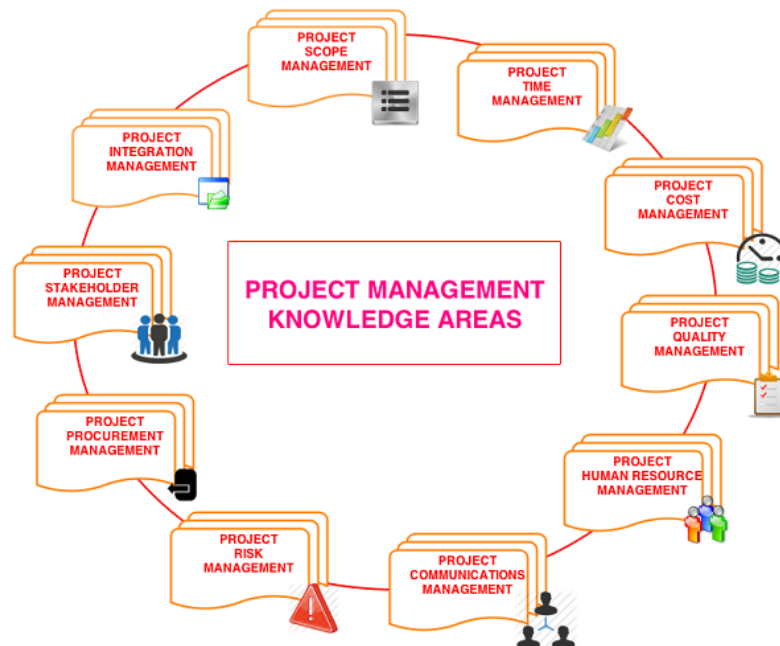


Figure 6: Project Management Knowledge Areas

(Source: Kodyaz Development Resources, 2017)

The knowledge areas under review for the purpose of this FGP are as follows;

Project Scope Management will describe clearly all the work required to complete the IRD Reform project successfully. Project scope management contains six (6) processes including Plan scope management, collect requirements, define scope, create work breakdown structure, validate scope and control scope.

Project Time Management will manage the timely completion of projects implemented by IRD. There are seven (7) processes of Project time management including plan schedule management, define activities, sequence activities, estimate activity resources, estimate activity duration, develop schedule and control schedule.

Project Cost Management will ensure that all cost are determined and adequately budgeted for so that any project is completed within the approved budget. There are four (4) processes in this knowledge area including plan cost management, estimate cost, determine budget and control cost.

Project Quality Management will provide guidance and direction on how quality will be managed and validated throughout the project. It contains three processes including plan quality management, perform quality assurance and control quality.

Project Human Resource Management will establish project roles, responsibilities and required skills and to create a staffing management plan. There are four (4) processes of project human resource management including plan human resource management, acquire human resource, develop human resource and manage human resource.

Project Communication Management will ensure the effective management of the stakeholder communication needs and ensures timely and effective communication

for the duration of the project. Project communication management comprises of three (3) processes including plan communication management, manage communication and control communication.

Project Risk Management is necessary for the identification and analysis of risk and for the development of plans to control and decrease the likelihood of their occurrence ensuring successful completion of the project. There are six (6) processes of project risk management including plan risk management, identify risk, perform qualitative risk analysis, perform quantitative risk analysis, plan risk responses and control risks.

Project Procurement Management is necessary to guide the purchasing of required goods or services required by the project. There are Four (4) processes under project procurement management. They are, plan procurement management, conduct procurement, control procurement and close procurement.

Project Stakeholder Management will ensure the proper identification and management of project stakeholders. There are four (4) processes of project stakeholder management that includes identify stakeholders, plan stakeholder management, manage stakeholder engagement and control stakeholder engagement.

3. METHODOLOGICAL FRAMEWORK

3.1 Information sources

According to the University of Fort Hare (2017) “information can come from virtually anywhere; media, blogs, personal experiences, books, journal and magazine articles, expert opinions, encyclopedias, and web pages — and the type of information you need will change depending on the question you are trying to answer.”

Information sources are divided into three separate distinct categories; primary, secondary and tertiary.

To develop the FGP, primary and secondary sources will be used.

3.1.1. Primary sources

A primary source “provides direct or firsthand evidence about an event, object, person, or work of art. Primary sources provide the original materials on which other research is based and enable students and other researchers to get as close as possible to what actually happened during a particular event or time period” (Santiago Canyon College, n.d.).

Examples of primary sources:

- “Autobiographies and memoirs
- Diaries, personal letters, and correspondence
- Interviews, surveys, and fieldwork
- Internet communications on email, blogs, and newsgroups
- Photographs, drawings, and posters
- Works of art and literature
- Books, magazine and newspaper articles and ads published at the time

- Public opinion polls
- Speeches and oral histories
- Original documents (birth certificates, property deeds, trial transcripts)
- Research data, such as census statistics
- Official and unofficial records of organizations and government agencies
- Artifacts of all kinds, such as tools, coins, clothing, furniture, etc.
- Audio recordings, DVDs, and video recordings
- Government documents (reports, bills, proclamations, hearings, etc.)
- Patents
- Technical reports
- Scientific journal articles reporting experimental research results” (Santiago Canyon College, n.d.).

For the development of this FGP, the primary information sources that will be used are meeting minutes, personal interviews with the Management Team and other Key staff members as well as reports submitted by the Consultant.

Refer to Chart 1, for the specific primary information sources that will be used.

3.1.2 Secondary Sources

Secondary sources “describe, discuss, interpret, comment upon, analyze, evaluate, summarize, and process primary sources.” (Santiago Canyon College, n.d.)

Examples of secondary sources:

- “Bibliographies
- Biographical works
- Reference books, including dictionaries, encyclopedias, and atlases
- Articles from magazines, journals, and newspapers after the event
- Literature reviews and review articles (e.g., movie reviews, book reviews)
- History books and other popular or scholarly books
- Works of criticism and interpretation
- Commentaries and treatises
- Textbooks
- Indexes and abstracts” (Santiago Canyon College, n.d.)

For the development of this FGP, secondary sources such as, A Guide to Project Management Body of Knowledge (PMBok) and literature related to project management methodology to name a few.

Refer to Chart 1 for the list of secondary sources that will be used.

Chart 1: Information Sources

Objectives	Information sources	
	Primary	Secondary
To develop a scope management plan describing clearly all the work required to complete the project.	Interview with the Consultant, Meeting Minutes, Strategy Report	PMBOK® Guide Related literature on Project Management Internet
To develop a time management plan to manage the timely completion of the project.	Interview with the Consultant, Meeting Minutes,	PMBOK® Guide Related literature on Project Management Internet
To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.	Interview with the Consultant, Meeting Minutes, Strategy Report	PMBOK® Guide Related literature on Project Management Internet
To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project.	Interview with the Consultant,	PMBOK® Guide Related literature on Project Management Internet

Objectives	Information sources	
	Primary	Secondary
To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project.	Interview with the Consultant, Meeting Minutes, Strategy Report	PMBOK® Guide Related literature on Project Management Internet
To develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project.	Interview with the Consultant	PMBOK® Guide Related literature on Project Management Internet
To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.	Interview with the Consultant Strategy Report	PMBOK® Guide Related literature on Project Management Internet
To develop a Procurement Management Plan to guide the purchasing of	Interview with the Consultant	PMBOK® Guide Related literature on Project Management Internet

Objectives	Information sources	
	Primary	Secondary
goods or services required by the project.		
To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.	Interview with the Consultant and Management Team, Strategy Report	PMBOK® Guide Related literature on Project Management Internet

(Source: Author of Study)

3.2 Research Methods

Kothari (2004) posits that the research should make an original contribution to the existing stock of knowledge making for its development. The systematic approach concerning generalisations and formulation of a theory is also research. As such the term 'research' refers to the systematic method consisting of enunciating the problem, formulating a hypothesis, collecting the data, analyzing the facts and reaching certain conclusions either in the form of solution(s) towards the concerned problem or in certain generation for some theoretical formulation.

For the purpose of the FPG, the research methods to be used are Quantitative, Qualitative, Analytical and Descriptive.

3.2.1 Qualitative Research Method

“Qualitative research is concerned with human behavior, and why people act the way that they do. Common methods used for qualitative research include Interviews, Focus Groups, and Group Interviews. Both these methods allow researchers to explore a topic in depth with one or two people at a time, or within a small group.” (Krishnakumar 2011)

3.2.2 Quantitative Research Method

Quantitative research is based on the measurement of quantity or amount. It is applicable to phenomena that can be expressed in terms of quantity. (Kothari, 2004)

3.2.3 Analytical Research Method

Kothari (2004) describes analytical research where by “the researcher has to use facts or information already available, and analyze these to make a critical evaluation of the material.”

3.2.4 Descriptive Research Method

Descriptive research includes surveys and fact-finding enquiries of different kinds. The major purpose of descriptive research is description of the state of affairs, as it exists at present. The main characteristic of this method is that the researcher has no control over the variables; he can only report what has happened or what is happening. (Kothari, 2014)

The summary of research methods are shown in Chart 2 below.

Chart 2: Research Methods

Objectives	Research methods			
	Qualitative	Quantitative	Analytical	Descriptive
To develop a scope management plan describing clearly all the work required to complete the project.	Information obtained from interviews will be used to develop the documents that make up the Scope Management Plans.		This method will be used to drive the decision making to create the scope Management Plan.	This method will be used in determining the extent of the scope of the Project.
To develop a time management plan to manage the timely	This method will be used to develop and manage the activities that	This method will be used to measure and analyze data to effectively	This method will be used to drive the decision making to	This method will be used to review the format and criteria for

Objectives	Research methods			
	Qualitative	Quantitative	Analytical	Descriptive
completion of the project.	make up the project schedule.	sequence activities.	create the Time Management Plan	developing and controlling the project schedule.
To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.	This method will be used to determine the budget necessary for the successful development of the Project.	This method will be used to measure and analyze data to effectively determine project cost.	This method will be used to drive the decision making to create the Cost Management Plan	This method will provide information on the various aspects that will be used to develop the cost management plan.
To develop a quality management plan to provide guidance and direction on how quality will be managed and validated	Information obtained from interviews will be used to develop the documents that make up the Quality		This method will be used to drive the decision making to create the Quality Management Plan.	This method will provide information on the various aspects that will be used to develop the Quality

Objectives	Research methods			
	Qualitative	Quantitative	Analytical	Descriptive
throughout the project.	Management Plans.			management plan.
To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project.	Information obtained from interviews will be used to develop the documents that make up the Human Resource Management Plans.	This method will be used to measure and analyze data to effectively establish Human Resource requirements for the Project.	This method will be used to drive the decision making to create the Human Resource Management Plan.	This method will provide information on the various aspects that will be used to develop the Human Resource management plan.
To develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project.	Information obtained from interviews will be used to develop the documents that make up the Risk Management Plans.	This method will be used to measure and analyze data to effectively develop the Risk Management Plans.	This method will be used to drive the decision making to create the Risk Management Plan.	This method will provide information on the various aspects that will be used to develop the Risk management plan.

Objectives	Research methods			
	Qualitative	Quantitative	Analytical	Descriptive
To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.	Information obtained from interviews will be used to develop the documents that make up this plan.	This method will be used to measure and analyze data to effectively develop this plan.	This method will be used to drive the decision making process to create an effective plan.	This method will provide information on the various aspects that will be used to develop this plan.
To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project.	Information obtained from interviews will be used to develop the documents that make up the Procurement Management Plans.	This method will be used to measure and analyze data to effectively develop the Risk Management Plans.	This method will be used to drive the decision making process to create the Procurement Management Plan	This method will provide information on the various aspects that will be used to develop the Procurement management plan.
To develop a stakeholder management	Information obtained from interviews will	This method will be used to measure and	This method will be used to drive the	This method will provide information

Objectives	Research methods			
	Qualitative	Quantitative	Analytical	Descriptive
plan to determine the proper identification and management of the project stakeholders.	be used to develop the documents that make up the Stakeholder Management Plans.	analyze data to effectively develop the Stakeholder Management Plans.	decision making process to create the Stakeholder Management Plan.	on the various aspects that will be used to develop the Stakeholder management plan.

(Source: Author of Study)

3.3 Tools

A tool is defined as “something tangible, such as a template or software program, used in performing an activity to produce a product or result” (PMI, 2013, p. 565).

The tools used in this FGP are shown in the Chart 3.

Chart 3: Tools

Objectives	Tools
To develop a scope management plan describing clearly all the work required to complete the project.	Plan Scope Management Expert Judgment Meetings Collect Requirements Interviews Focus Groups Benchmarking Define Scope Expert Judgment Facilitated Workshops Create WBS Decomposition Expert Judgment Validate Scope Inspection Group Decision-making Techniques Control Scope

Objectives	Tools
	Variance Analysis
To develop a time management plan to manage the timely completion of the project.	Plan Schedule Management <ul style="list-style-type: none"> • Expert Judgment Define Activities <ul style="list-style-type: none"> • Decomposition • Expert Judgment Sequence Activities <ul style="list-style-type: none"> • Dependency Determination Estimate Activity Resources <ul style="list-style-type: none"> • Expert Judgment Estimate Activity Durations <ul style="list-style-type: none"> • Expert Judgment Develop Schedule <ul style="list-style-type: none"> • Schedule Network Analysis Control Schedule <ul style="list-style-type: none"> • Performance Reviews Project Management Software
To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.	Plan Cost Management <ul style="list-style-type: none"> • Expert Judgment • Meetings Estimate Costs <ul style="list-style-type: none"> • Expert Judgment • Group Decision Making Techniques Determine Budgets <ul style="list-style-type: none"> • Cost Aggregation

Objectives	Tools
	<ul style="list-style-type: none"> • Expert Judgment Control Costs Performance Reviews
To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project.	Plan Quality Management <ul style="list-style-type: none"> • Meeting Perform Quality Assurance <ul style="list-style-type: none"> • Process Analysis Control Quality Seven Basic Quality Tools
To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project.	Plan Human Resource Management <ul style="list-style-type: none"> • Organization Charts and Position Description • Expert Judgment • Meetings Acquire Project Team <ul style="list-style-type: none"> • Pre-assignment Develop Project Team <ul style="list-style-type: none"> • Interpersonal Skills • Training • Ground Rules Manage Project Team <ul style="list-style-type: none"> • Observation and Conversation • Conflict Management Project Performance Appraisals
To develop a risk Management Plan that identifies risks and risk responses	Plan Risk Management <ul style="list-style-type: none"> • Analytical Techniques

Objectives	Tools
<p>to decrease the likelihood of their occurrence during the Project.</p>	<ul style="list-style-type: none"> • Expert judgement • Meetings <p>Identify Risks</p> <ul style="list-style-type: none"> • Document Reviews • Information Gathering Techniques • Checklist Analysis • Assumption Analysis • Expert Judgement <p>Perform Qualitative Risk Analysis</p> <ul style="list-style-type: none"> • Risk Probability and impact matrix • Probability and impact matrix • Risk Categorization • Expert Judgement <p>Perform Quantitative Risk Analysis</p> <ul style="list-style-type: none"> • Data Gathering and Representation Techniques • Expert Judgement <p>Plan Risk Response</p> <ul style="list-style-type: none"> • Strategies for negative risks or threats • Strategies for positive risks or opportunities • Contingent response strategies

Objectives	Tools
	<ul style="list-style-type: none"> • Expert Judgement Control Risk <ul style="list-style-type: none"> • Risk Reassessment • Risk Audits Meetings
To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.	Plan Communications Management <ul style="list-style-type: none"> • Communication Requirements Analysis • Communications Technology • Communication Methods • Meetings Manage Communications <ul style="list-style-type: none"> • Communication Methods • Information Management Systems Control Communications <ul style="list-style-type: none"> • Information Management Systems • Meetings
To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project.	Plan Procurement Management <ul style="list-style-type: none"> • Expert Judgement • Meetings Conduct Procurements <ul style="list-style-type: none"> • Bidder conference • Proposal evaluation

Objectives	Tools
	<ul style="list-style-type: none"> • techniques • Independent estimates • Expert judgment • Advertising • Analytical techniques • Procurement negotiations <p>Control Procurements</p> <ul style="list-style-type: none"> • Contract change control system • Procurement performance reviews • Inspections and audits • Performance reporting • Payment systems • Claims administration • Records management system <p>Close Procurements</p> <ul style="list-style-type: none"> • Procurement audits • Procurement negotiations <p>Records management system</p>
<p>To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.</p>	<p>Identify Stakeholders</p> <ul style="list-style-type: none"> • Stakeholder Analysis • Expert Judgment • Meetings <p>Plan Stakeholder Management</p> <ul style="list-style-type: none"> • Expert Judgment • Meetings

Objectives	Tools
	<ul style="list-style-type: none">• Analytical Techniques Manage Stakeholder Engagement <ul style="list-style-type: none">• Communication Methods• Interpersonal Skills• Management Skills Control Stakeholder Engagement <ul style="list-style-type: none">• Expert Judgment• Meetings

(Source: Author of Study)

3.4 Assumptions and Constraints

An **assumption** is defined by PMI as “a factor in the planning process considered to be true, real, or uncertain, without proof or demonstration” (PMI, 2013, p. 529) and a **constraint** is defined as “a limiting factor that affects the execution of a project, program, portfolio, or process” (PMI, 2013, p. 533). Assumptions bring possibilities and constraints bring limits.

The assumptions and constraints considered on this FGP for each specific objective is identified in Chart 4 below.

Chart 4: Assumptions and Constraints

Objectives	Assumptions	Constraints
To develop a scope management plan describing clearly all the work required to complete the project.	<p>That the information necessary for the development of the scope will be available.</p> <p>That the Scope Management Plan will be developed to clearly identify all the work to be done.</p>	The time allotted for the completion of this project is 24 months and the Sponsor without prior notice can extend it.
To develop a time management plan to	That the time allotted for the development of the	The Project must be done within the timeframe allotted.

Objectives	Assumptions	Constraints
manage the timely completion of the project.	Project Management Plan is sufficient.	
To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.	Personnel cost will not change.	The final and total cost of the project must not exceed more than 5% of the initial approved budget.
To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project.	That the prescribed quality standards will be adhered to.	The IRD new structure and office layout must reflect 100% Adherence to Office Ergonomics Standards.
To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project.	The IRD will have the Resources with the necessary expertise to manage this project therefore external resources will not be required.	Team members must understand their roles and responsibilities in order to perform their portion of the project.
To develop a risk Management Plan that identifies risks and risk responses to decrease	That the risk responses identified will decrease the likelihood of their occurrence.	Unanticipated risks are likely to develop as the project progresses.

Objectives	Assumptions	Constraints
the likelihood of their occurrence during the Project.		
To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.	That the information required by key stakeholders will be communicated in a clear, concise and timely manner.	E-mail and internet access as well as telephone must be accessible by all stakeholders
To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project.	The items needed to be procured will be available when needed.	Project budget has contingency and management reserves built in; however, these reserves may not be applied to procurement activities
To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.	The relevant stakeholders will be interested and available to participate in the Reform discussions.	The information necessary to identify, plan and manage stakeholders must be accurate.

(Source: Author of Study)

3.5 Deliverables

A deliverable is defined as “any unique and verifiable product, result, or capability to perform a service that is required to be produced to complete a process, phase, or project” (PMI, 2013, p. 537).

In keeping with the objectives of this FGP, the deliverables to be achieved are shown in Chart 5 below.

Chart 5: Deliverables

Objectives	Deliverables
To develop a scope management plan describing clearly all the work required to complete the project.	Scope Management Plan
To develop a time management plan to manage the timely completion of the project.	Time Management Plan
To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget.	Cost Management Plan
To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project.	Quality Management Plan
To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills	Human Resource Management Plan

Objectives	Deliverables
required to manage and complete the project.	
To develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project.	Risk Management Plan
To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs.	Communications Management Plan
To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project.	Procurement Management Plan
To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders.	Stakeholder Management Plan

(Source: Author of Study)

4. RESULTS

4.1. Project Scope Management

The 'Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition' explains Project Scope Management as including "the processes required to ensure that the project includes all the work required and only the work required to complete the project successfully (PMI, 2013, p. 105). These processes include plan scope management, collect requirements, define scope, create WBS, validate scope and control scope.

A scope Management Plan was not developed for the IRD Reform Project. However, some of the steps involved in Project Scope Management were followed. The IRD Reform Project was developed based on similar work done in other jurisdictions within the Caribbean. Discussions with the Expert revealed that he had a wealth of knowledge on what activities needed to be done to achieve the objectives of the Reform. The Expert had been involved in implementing a number of Tax Administration reform initiatives in the past.

A review of the 1st Mission Report prepared by the Expert revealed that during the 1st Technical Mission, which was for a two-week period in July 2014, the CARTAC Expert worked mainly with the IRD Management Team. A kick-off meeting was held and it was during this meeting the scope of work to be done was agreed upon by the Management Team.

In order to define the scope of the Reform project, it is necessary to establish the project objectives. The initial objective of the Reform as agreed by the IRD Management was to re-structure the IRD, along functional lines, and notably: - establishing a design, planning and monitoring unit within headquarters; and creating

a large and medium taxpayers unit including the integration of VAT operations in IRD mainstream. (IRD Reform Strategy Document, 2015)

At a follow up meeting held a few days later to finalize the scope of the Reform with Ministry of Finance Officials, the IRD Management and the CARTAC Expert, a decision was taken to change the scope of the Reform to include more than just the restructuring. Those present at that meeting agreed that the scope of the IRD reform project must be wide and far reaching to not only include the organizational structure, new job descriptions and taxpayer segmentation, but it should also include operational procedures, policies, program measurements and enhanced taxpayer and compliance strategies.

It was also agreed that the time period for the presentation of the IRD proposed new organizational structure and related supporting documents to Cabinet should be December 2014 prior to the commencement of the 2015 budget discussion. The IRD Management noted that the time frame was tight but agreed to work towards accomplishing the task at hand.

As a result in the change of the scope of the project, five (5) objectives now formed the basis of the Reform Project; all of which were agreed upon and approved by the Management of the IRD. However, we will only be focusing on the first objective for this FGP.

The main objectives of the Reform are:

1. To re-organize the IRD along functional lines.
2. To integrate the administration of the Value Added Tax (VAT) into mainstream IRD.

3. To segment the taxpayer population by establishing a “Large and Medium” and a “Small and Micro” Taxpayer Section in order to focus on the peculiar needs of each segment.
4. To strengthen strategic planning, design and monitoring functions of the Department.
5. To enhance customer service delivery and taxpayer compliance. (IRD Reform Strategy Document, 2015)

Following the consensus on the Objectives of the reform, the following activities were identified by the Expert as critical for the advancement of the Reform Project. However, the IRD proceeded without establishing the Steering Committee and Project Team.

Chart 6: Activities to be undertaken during the initiation and planning phase

1.0 Reform Objective	
	Develop project mandate with key recommendations
	Present proposals to PS for info and decision.
	Project approved by PS, Establishment and cabinet
	Enhance project mandate and key recommendations
	Enhance project implementation schedule
	IRD Comptroller to assign an in-term team leader to start enhanced project work.
	Obtain endorsement on the enhanced project from PS
	Create or appoint re-organization steering committee (RSC) - PS to chair and include PS on Committee for the enhanced project
	Establish RSC’s role for the enhanced project
	Appoint re-organization manager / project leader and define roles for the enhanced project
	Establish or create project team and assign staff (other members part time) for the enhanced project
	Establish and approve project team’s role
	Develop and finalize proposed enhanced project plan <ul style="list-style-type: none"> – <i>Endorsement and approval</i> – <i>Desired outcomes</i> – <i>Scope</i> – <i>Key deliverables and milestones</i> – <i>Relationship with other projects</i> – <i>Project management / sub projects</i> – <i>Resources – staff, and budget, assistance</i>
	Steering Committee endorsement of the enhanced Project Plan
	Project Progress Reporting (quarterly)

(IRD Reform Strategy Document, 2015)

The interview also revealed that none of the jurisdictions who had undergone the Reform had developed project management plans and as such, there were no documented lessons learned that would have assisted the Saint Lucia IRD in avoiding some of the mistakes they had made.

Having finalized the scope of work, the Expert began working on a number of activities with the IRD Management that would ensure that the objectives of the Project were accomplished. This meant that Managers had to be away from their normal work duties to assist the Expert with the execution of this particular task identified. The ideal situation would have been to establish a Project team who would assist with this process.

The following chart describes the task that the IRD Management Team and the Expert were engaged in during the 1st Mission.

Chart 7: IRD Reform initiation and planning Activities

Task Description	Task Assessment
Review IRD current arrangements and advise on the Reform Project Management;	<p>IRD's full management team met with the mission every two days, while the IRD Comptroller and Assistant Comptroller Administration met daily and the Deputy Comptroller worked directly with the mission on a full time basis during the two-week visit.</p> <p>Many options and examples were discussed and assessed, while management shared their opinions openly and had little difficulty reaching collective decisions based on their environment and operational needs.</p> <p>IRD management recognized the need for a full time reform project manager but not a Project Team.</p>

Task Description	Task Assessment
<p>Finalize a detailed implementation plan and timetable;</p>	<p>The IRD Management Team began to work on the Implementation Plan, in terms of tasks, time frames and responsible individuals.</p> <p>IRD held many discussions regarding the elements of their reform agenda and plan.</p> <p>It was anticipated that the Reform Implementation Plan would be completed by the next Mission, which was scheduled for September. See Appendix 5 for the Implementation Plan that was being proposed by the Expert for the IRD Reform.</p>
<p>Expert assisted with the design of the IRD organizational chart in line with FAD recommendations.</p> <p>Work also began on the preparation of the concept paper to facilitate the approval of the new organization by the Cabinet of Ministers.</p>	<p>IRD management prepared a detailed organizational structure, as at July 1, 2014 (present), and reconciled all staff, identified on the nominal payrolls with IRD positions.</p> <p>IRD management prepared an initial draft proposed new organizational structure 2015 in line with FAD recommendations:</p> <p>The new structure has: (i) operations based on functions; (ii) integrated the historic VAT operations within IRD; (iii) a strong HQ presence (Strategic, Design, Planning and Monitoring Section); (iv) a taxpayer segmentation focus (large/medium and small/micro units); and (v) increased the span of control.</p> <p>IRD management commenced the discussion on tentative staff relocation / placement within the new structure, however, for greater certainty, no firm decisions were taken.</p> <p>IRD management prepared an initial draft concept document, explaining the rationale of the IRD new organizational structure as</p>

Task Description	Task Assessment
	<p>well as the salient roles and responsibilities for information and consideration by senior MOF authorities.</p>
<p>Expert assisted in the preparation of a template for the development of new job Descriptions.</p>	<p>A draft job description (JD) template was discussed and modified to ensure its format and content would be within the Ministry of Public Service requirements for introduction in 2015.</p> <p>The JDs were prepared based on other modern IRD JDs within the OECS to be considered by the authorities.</p>
<p>At the end of the 2-week Mission, the Expert identify the next steps that IRD Management should work on in preparation of the next Mission, September 8-19, 2014.</p>	<p>IRD Management to seek informal approval during late October and formal approval prior to the commencement of the 2015 fiscal period (April 1, 2015).</p> <p>CARTAC's Mission September 8-19, 2014 to focus on data gathering and taxpayer segmentation exercise as well as reviewing the status of agreed tasks to be completed between missions.</p> <p>CARTAC's Mission September 29 - October 10, 2014 to focus on the establishment of compliance and enforcement programs (LMTU and SMU) for 2015 and finalization of proposed new organizational structure and related documents to be sent to PS and Minister for approval by end of October.</p>

(Source: CARTAC Expert Mission Report, 2014)

At the end of the 1st Mission the following “next steps” were agreed upon.

IRD - will undertake the following tasks prior to the next mission September 8-19, 2014:

- Assign or appoint a full time project manager to deliver the IRD reform implementation plan and related activities and tasks during the next 24 months;
- Continue the review of the draft concept document regarding the organizational structures and related rationale, and input additional information regarding Vieux Fort and Property / Stamp Tax operations. Enhanced version should to be ready for review early September.
- Review and make adjustments to the IRD draft reform implementation plan for finalization during the September-October period. Adjustments should include additional information (target dates and identification of possible individuals responsible for specific tasks);
- Obtain the required information and data in response to the 14 data templates to be provided by August 17, which will facilitate the taxpayer segmentation exercise during the September mission;
- Start the establishment of an internal and external communication plan (salient points and messages) regarding the proposed reform program.

Based on the work done during the 1st Technical Mission additional responsibility was placed on the Management of IRD. At that point, a Project Manager and Project

Team should have been established to assist with the planning and execution of the activities going forward.

A critical factor for project success is having a well-developed project plan. From all accounts, the IRD Reform was growing in scope without a dedicated Team and a well-defined and detailed Project Management Plan to ensure successful execution. The Project Management Plan provides the direction for the project. It also contains all the planning documents relevant for the successful implementation of the project.

The Scope Management Plan is one of the most important documents in the project plan. It sets the foundation for the rest of the project and describes the deliverables of the project, which describes clearly, what the outcome of the project will be. Although the Scope of the IRD Form was determined, a Scope Management Plan was not developed.

The Scope Management Plan below will detail how the project scope should be defined, developed, monitored, controlled and verified on future IRD projects.

A Scope Management Plan template from the University of Texas will be used to develop the IRD Reform Scope Management Plan.

In developing the Project Management Plan for the IRD Reform project a Project Charter, must be developed. The Project Charter formally authorizes the project and provides the Project Manager with the authority to apply organizational resources to the project to produce the Project Management Plan. This will be accomplished using the IRD Strategy Reform document and 'A Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition'. A template from the PMI database will be used to develop.

The Project Charter consisted of the project's purpose, objectives, description, high level risks, stakeholder list, high-level requirements, assumptions and constraints, identification of deliverables, a summary milestone schedule, overall project budget, criteria necessary for project approval, the identification of the project manager, and the sponsor's authorization. (PMI 2013, p. 72)

'A Guide to the Project Management Body of Knowledge (PMBOK) 5th Edition' indicates that the inputs required in developing a Project Charter are Project Statement of Work, Business Case, Agreements, Enterprise environmental factors and Organizational process assets. The IRD did not use Project Management methodologies to develop the Reform Project none of the documents needed for the development of the Project Charter was available. Therefore, in the absence of the relevant inputs to establish the Charter, a review of the Reform Strategy document will be used to develop the Project Charter.

PROJECT CHARTER

IRD REFORM PROJECT

Project purpose/justification

To modernize the operations of the IRD and establish an operational structure in line with best practices for greater efficiency in the tax administration and for the optimization of revenue collection.

Business objectives

The main objectives of the reform initiative were:

1. To re-organize the IRD along functional lines and to integrate the administration of the Value Added Tax (VAT) into mainstream IRD for greater efficiency in tax administration.
2. To segment the taxpayer population by establishing a “Large and Medium” and a “Small and Micro” Taxpayer Section in order to focus on the peculiar needs of each segment.
3. To strengthen strategic planning, design and monitoring functions of the Department to provide the department with a more proactive response to tax management.
4. To enhance customer service delivery and taxpayer compliance to facilitate the optimization of revenue collection.

Project Details

1. Stakeholders

Minister of Finance
IRD Comptroller
IRD Management Team
IRD Staff
Permanent Secretary Ministry of Finance
Director, Department of the Public Service
Director, Budget Department
All Taxpayers
Tax Practitioners
Trade Union Representative for IRD Staff
General Population of Saint Lucia

2. Measurable project objectives and success criteria

Requirements

The project will facilitate the establishment of a new organization structure for the IRD. This new structure will include separate sections for the major administrative functions, such as Strategic planning, Data Capture and Returns Processing, Taxpayer Services, as well as the establishment of a separate, full-service audit and collection enforcement section, dedicated to the priority focus of the Large and Medium Taxpayers and Small and Micro Taxpayers.

The Project is anticipated to start the preliminary analysis phase in January 2018, with approval from Cabinet on or before December 2018. Implementation will be slated for the beginning of the next financial year, April 2019.

Constraints

Project schedule is not flexible and must be completed within the established project schedule.

The CARTAC Expert is only available for 2 weeks every three months.

Assumptions

The Cabinet of Ministers will grant approval and the finances necessary to implement this project.

The IRD will have the Resources with the necessary expertise to manage this project therefore external resources will not be required.

That the Scope Management Plan will be developed to clearly identify all the work to be done.

Sufficient funds are available and the project can be accomplished for \$4.1 Million.

Preliminary scope statement

Reorganization of the Inland Revenue Department based on key functions of the tax administration.

- An organization that is integrated i.e. all taxes are administered by one organization and there are not different divisions for: (1)personal income taxes; (2)corporate income tax; (3) property and stamp taxes; (4) withholding tax; (5) VAT; and (6) any other taxes which the government may levy.

- An organization that recognizes that both the needs and compliance challenges of large, medium and small taxpayers are quite different and establish its programs accordingly.
- An organization that recognizes the need for policy direction and monitoring (Headquarters Division) that is separate and apart from operational delivery.

Risks

- The reform project does not proceed, or changes significantly (around time and scope).
- Resources (internal and external) working on the reform project do not deliver to the required standard or within time constraints.

Project deliverables

1. A new organizational structure for the IRD.
2. New job descriptions
3. Staff Training Plan
4. A Communications Plan
5. A Change Management Plan
6. Section Work Programs based on the new structure
7. Improved office layout Design
8. Reform Strategy Document and Justification Paper to support the Structural change
9. Transition Plan

Summary milestone schedule

Project Initiation	January 12, 2018
Project Defined	January 31, 2018
Staff Audit Report completed	March 16, 2018
Sponsor approval of design direction	March 23, 2018
New Organization Chart completed	April 6, 2018
New job descriptions developed	September 28, 2018
Current staff placement completed	October 31, 2018
Communications Plan completed	August 31, 2018
Change Management Plan completed	April 30, 2018
Section Work Programs completed	December 14, 2018
Training Plan completed	June 1, 2018
Office Design/Layout completed	September 7, 2018
Procurement needs determined	September 14, 2018
Reform Budget completed	October 2, 2018
Reform Strategy Document and Justification Paper approved	October 31, 2018
Project approved	December 31, 2018
Approved roles and responsibilities	December 31, 2018
Procurement Contracts approved	March 31, 2019
Transition Plan completed	December 31, 2018
Project implementation plan completed	January 5, 2019
Acceptance of final deliverables	April 30, 2019
Final Project Report completed	May 31, 2019

Estimated Budget

Chart 8: Estimated Project Budget

	Year 1 \$	Year 2 \$	Totals
Salaries & Wages	1,315,679	1,315,679	3,947,037
Travel & Subsistence	252,755	252,755	758,255
Improvements to the physical layout (VAT and main Office)	520,000		520,000
Project Coordinator's Salary	69,665	69,665	139,330
Project Coordinator's Travel & Subsistence	9,828	9,828	19,656
Staff Training	20,000	8,000	28,000
Stakeholder Consultations	8,000	5,000	13,000
Total			3,856,854
Contingency (5%)			192,847
Management (3%)			121,490
GRAND TOTAL			4,171,186

(Source: Author of Study)

Project approval

In order for the project to be approved, a new function based organization structure must be delivered with all of the details agreed upon.

Project manager

The Project Manager is Ms Lisa Goodman

Responsibilities include

The project manager has the overall responsibility for the successful initiation, planning, design, execution, monitoring, controlling and closure of a project.

Authorization

Approved by:

Date:

Change Management Procedures

Purpose

The purpose of this document is to provide the project manager, project leader, steering committee members and all other stakeholders with the standard process for managing changes on the IRD Reform project.

Related Documents

The scope of the IRD Reform Project has been defined in the approved Project Charter. The work breakdown of the project and the timeline are detailed in the approved project plan dated.

Purpose and Objectives

The purpose of this change management procedure is to manage change requests so that approved changes will be controlled, ensuring the project remains on schedule, within budget and provides the agreed deliverables.

The primary objectives of change management are to:

- manage each change request from initiation through to closure;
- process change requests based upon direction from the appropriate authority;
- communicate the impact of changes to appropriate personnel; and
- allow small changes to be managed with a minimum of overhead.

Scope

The Change Management Process is the mechanism used to initiate, record, assess, approve and resolve project changes. Project changes are needed when it is deemed necessary to change the scope, time or cost of one or more previously approved

project deliverables. Most changes will affect the budget and/or schedule of the project.

Policy

The use of the formal change management procedure will be required when any changes are discovered or requested which impact previously reviewed, approved and published project deliverables. The documentation and tracking of all change requests will be managed using the defined procedure and facilitated by the use of the change management log.

A multi-tiered approach will be used to approve change requests:

- The Project Manager will make decisions to analyze and decisions to proceed with changes if the changes do not impact scope, budget or schedule or result in an increase in risk for the project.
- Changes which do impact scope, budget or schedule will be forwarded to the Steering Committee for review. The Steering Committee will advise the Project Sponsor.
- When there are the resources to absorb the impact of the change, the Project Leader will make the final decision, based upon the information provided by the Project Manager and the input of the Steering Committee. The Project Sponsor, the CARTAC Expert, and Project Manager will discuss requests that may result in a significant change in scope, schedule, and budget, i.e. the impact of the change cannot be covered by available project resources. This group will advise the Steering Committee.
- The Steering Committee will make the final decision based upon the information provided.

Each request will be tracked from the time of presentation through:

1. Identify (identify and document the required change)
2. Validate (verify the change is valid and requires management)
3. Analyze (analyze and record schedule, cost and effort impact of change)
4. Control (decide whether to execute the change)
5. Action (execute decision, including revision to project plans if necessary)
6. Close (verify that action is complete and close change request)

(Source: Berkeley University, 2018)

Change Management Process

“1. Request for change is made

Changes and issues are captured through Project Team meetings, a working group of external stakeholders including other government agencies, meetings of the Steering Committee and through monitoring by the Project Team and Project Leader.

2. Register and assess the change

Change requests are captured on a central change log that enables monitoring of change levels by the Change Manager. Once the change is captured the change is assessed by the Project Manager using specialist advice from the Project Team. The Project Manager considers:

- Does it relate to the project?
- Is it really a risk or an issue that can be accepted or dealt without the change?
- Is it actually a new project?
- What will happen if the change is not implemented?

3. Review and submit request for Change to the Steering Committee

If the change is valid the Project Manager assesses the impact of the change with the project team and submits the change via a Request for Change Form to the Steering Committee, who assess the change and approves or rejects it.

4. Approve or reject the change

The Steering Committee assess whether the change is within the project scope and are able to approve most changes. They may look at: the effect of the change on the business case, the change in relation to the project as a whole, knock on effects of the change, any additional risks related to the change, any lessons that can be learnt from the change, any trends that change reveals.

5. Update plans & implement the change

Once the change is approved the change log is updated and stakeholders are informed. The Project Manager then works with the project team to plan the implementation of the change and amend the various project plans.

Change management process

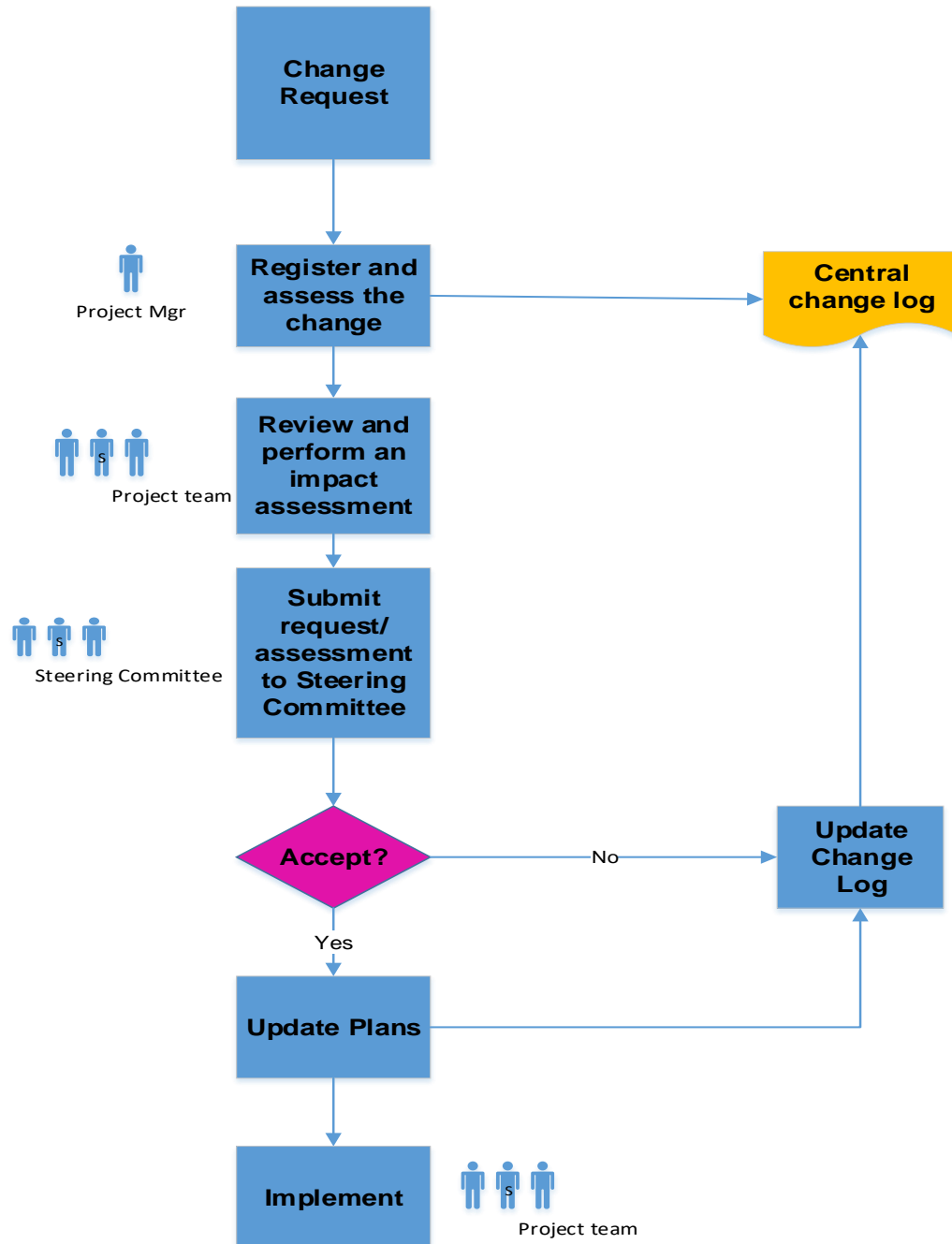


Figure 7: Change Management Flow Chart

(Source: Author of Study.)

See Figure 8 below for the Project Change Control Request Form that will be adopted.

CHANGE-REQUEST FORM					
STEP 1	Project Name:		Project Sponsor:		
	The top part of the form is completed by the person requesting the change. The bottom half is completed by the project team. The change requested must be approved before it can be incorporated into the project plan.				
				Urgency: How urgently is the change needed? High, medium, or low.	
	Change Request #:	Originator:	Change requested by:	Date requested:	
	Assign a unique number to each change request.	Who completed the change-request form?	Who is requesting the change?	What is the date that the change-request form was completed?	
	Description of Change Request #:				
	What is the change that is being requested? Describe what needs to change.				
	Reason for Change:				
	What is the reason for the change? Why does the customer or the team need the change? What is the problem that the change request is supposed to address?				
	Proposed Approach to Resolve:				
Is there a proposed approach to how to make the change? Explain that here.					
STEP 2	PROJECT PLAN AREA		IMPACT OF PROPOSED CHANGE(S)		
	Impact on Scope	What changes will need to be made to the scope of the project? Are there new features or functions? Are the customer requirements changing? Are there new customer acceptance criteria?			
	Impact on Risk	What impact will there be on the risk? If there are new potential problems, indicate what the team would do to reduce the risks or their consequences.			
	Impact on Schedule	What change will need to be made to the schedule? What impact will there be on the deadline dates?			
	Impact on Spending	How much more money will be needed?			
	Other	Indicate any other impacts of the proposed change, i.e., changes needed to team composition, issues that could arise.			
STEP 3	APPROVALS TO PROCEED:				
	Originator/Date	Project Leader/Date	Sponsor/Date	Customer/Date	

Figure 8: Change Request Form

(Source : MyPM, n.d.)

Step 1: Request

Action: A change is requested. The justification section of a change-request form is completed. The project team determines if the change makes sense. If the change requested does make sense, they proceed to step two. If the change requested does not make sense, then the issue with the change is recorded on the issues list and discussed with the Project Leader and Steering Committee.

Step 2: Impact

Action: The team analyzes the change request and assesses the impact to the project. The impact analysis is reviewed by the Project Manager, Project Leader and Steering Committee.

Step 3: Approval/Denial

Action: If the change request is approved or not approved, the Project Team is informed and the project plan is amended.

(MyPM, n.d.)

IRD Reform Project Scope Management Plan

**Prepared by: Lisa Goodman
Date: August 2017**

(Source: UTD Scope Management Plan Template n.d.)

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Introduction

This scope management plan describes how the project scope will be developed, defined, monitored, controlled and verified. It also defines how the scope will be achieved, what tools to use to plan, how the project will accomplish the scope, how the WBS is created and how to obtain acceptance of deliverables.

For the purpose of this FGP, the focus will be to develop a Scope Management Plan for Objective 1 of the IRD Reform Project, which is:

- To create a Project Management Plan to accomplish Objective 1 of the IRD's Reform Project which looks at re-organizing the IRD along functional lines.

Scope Management Approach

The Project Manager will assume overall responsibility for the scope management of this Project and will work closely with the CARTAC Expert, Project Leader and main stakeholders. The Scope Statement, WBS and WBS Dictionary will define the Scope of this project. The project scope will be measured using quality agreed upon checklists and work performance measurements. The IRD Management Team will have overall responsibility for approving all Project works.

Scope changes will only be initiated by the Project Leader, Project Manager, any member of the Project Team, or Stakeholders and will be submitted using a change request form. The Project Manager along with the Expert will first review and evaluate the scope change request. Upon acceptance of the Scope change request, it will then be submitted to the Project Leader and other Stakeholders where further discussion will take place. The Project Leader will be responsible for the final approval of all scope changes. The Project Manager will update the necessary project documents and communicate the changes when scope changes have been approved. The Project Leader will be responsible for acceptance of the project scope and final project deliverable based on feedback from the Project Manager and Expert.

Roles and Responsibilities

It is important that all key players of a Project are aware of their responsibilities in managing the scope of the project. This is in order to ensure that all the work performed on the project is within the scope and is undertaken during the life cycle of the project. The chart below defines the roles and responsibilities for the scope management only for the IRD Reform.

Chart 9: Scope Management Roles and Responsibilities

Role	Responsibility
<p>Project Sponsor</p> <ul style="list-style-type: none"> ✓ Government of Saint Lucia ✓ CARTAC 	<ul style="list-style-type: none"> • Ensures that the necessary finance is made available to facilitate the Reform • Ensures that the technical advice and assistance is provided

Role	Responsibility
<p>Project Leader</p> <p>IRD Comptroller</p>	<ul style="list-style-type: none"> • Approves Scope Management Plan. • Provides high-level scope definition (Project Charter). • Reviews scope issues and provide direction for resolution. • Approves scope change requests. • Overall decision-making responsibility for Scope Management activities. • Accepts the final project deliverable
<p>Steering Committee</p> <p>IRD Management Team Representative from the</p> <ul style="list-style-type: none"> ✓ Department of the Public Service; ✓ Budget Office; ✓ Ministry of Finance 	<ul style="list-style-type: none"> • Participates in Scope definition activities. • Provides final approval of Scope Management Plan • Reviews scope change requests and makes recommendations to assist the Project Sponsor in decision-making. • Provides input into the acceptance of the final project deliverable
<p>Project Manager</p>	<ul style="list-style-type: none"> • Has the overall responsibility for scope management. • Oversees the development of the Scope Management Plan.

Role	Responsibility
	<ul style="list-style-type: none"> • Oversees the scope change management process. • Facilitates discussions on scope change issues. • Ensures that scope changes are incorporated into the relevant project documents
<p>Project Team Members - Subject Matter Experts (SME) – IRD Staff</p> <ul style="list-style-type: none"> ✓ Human Resource; ✓ Public Relations; ✓ Accounts; ✓ IT; ✓ Data Processing; ✓ Taxpayer Services ✓ Audit; ✓ Collections; ✓ Late Non-Filers 	<ul style="list-style-type: none"> • Help develop the project scope statement. • Submit scope change requests. • Review Scope Change requests when assigned. • Provide feedback and validates scope change requests.
<p>CARTAC Expert</p>	<ul style="list-style-type: none"> • Provides guidance, reviews and analyses the project scope. • Monitors scope changes and provide guidance and feedback.

(Source: UTD Scope Management Plan, n.d.)

Plan Scope Management

Plan Scope Management is the process of creating a scope management plan that documents how the project scope will be defined, validated, and controlled. The key benefit of this process is that it provides guidance and direction on how scope will be managed throughout the project. The main inputs into this process are the project management plan and project charter. (PMI, 2013).

Collect Requirements

In this process, the project requirements needed to meet what the stakeholders requires, with the intent of meeting the project objective, are defined and documented. The project charter and stakeholder register will form the basis of this process. The Project proposal, which was developed by the CARTAC Expert, will be analysed and used as an input into the Collect requirements process. Minutes from meetings held between the CARTAC Expert and the IRD Management will also be used as an input into the process. The Project Team will identify requirements based on the needs of the Project Leader, discuss details associated with meeting each requirement, conduct further interviews if deemed necessary to clarify the requirements, and document the requirements in detail to measure them once the project begins the execution phase. The requirements documentation will then serve as an input to the define scope process.

Focus group techniques will be utilized to get a specific set of stakeholders/subject matter experts' opinions and requirements on the project. A survey in the form of a questionnaire will be conducted at the IRD within a focus group setting to obtain the staff and Management perspective of the IRD. See **Questionnaire** below. A short questionnaire to elicit requirements from the IRD's major stakeholder; the taxpayers will also be developed to get feedback from them on improvements they would like to see. This information will help determine improvements in the workflows etc.

IRD will also conduct a series of meetings with major stakeholders to gather their perspective and opinions on the IRD and service provided.

This form will be used to collect information about the IRD from all levels of staff during focus group sessions.

1. Organizational Purpose

What is the mission of IRD?

What are the main goals?

What IRD cultural beliefs support the mission and goals of the organization?

How does the IRD measure its success?

2. Organizational Passage

Describe the historical development of IRD.

How does IRD respond to risk?

Describe the balance between short-term and long-term focus for IRD.

Describe how IRD approaches its external environment.

How aware is IRD of its external environment?

How much emphasis does IRD put on results, both short term and long term?

3. Internal Environment

How well does IRD coordinate across sections?

How is information shared across sections?

What are the core processes and products provided by IRD?

What unique processes and products does IRD produce well?

Are there processes that prevent IRD from optimal performance? If so, how?

4. External Environment

Describe the clients of IRD.

Who does IRD depend on to meet its mission and goals?

Is there any new technology anticipated that will affect IRD? Please explain.

5. Structural Dimensions

What activities at IRD are performed by specialists?

How specific are procedures at IRD?

Does IRD use detailed work processes?

How important are items such as employee handbooks, organizational charts and job descriptions to IRD?

What levels of leadership have decision-making authority?

Is IRD focused on employee empowerment?

What is the span of control at the highest level?

What is the span of control for first-line supervisors?

(Source: Author of Study)

Requirements Traceability Matrix

After the requirements have been collected and finalized, they will be prioritized and documented and a Requirements Traceability Matrix developed. The PMI (2013) describes the Requirements Traceability Matrix as “a grid that links product requirements from their origin to the deliverables that satisfy them. It provides a means to track requirements throughout the project’s life cycle, helping to ensure that requirements approved in the requirements documentation are delivered at the end of the project”.

The Requirements Traceability Matrix will capture the requirement number, the date it was received or identified, the person from whom or place from which it was received, and a description of the requirement. The Requirements Traceability Matrix enables better management of the requirements.

Figure 9 below provides an example of a Requirements Traceability Matrix with its associated attributes.

Requirements Traceability Matrix								
Project Name:								
Cost Center:								
Project Description:								
ID	Associate ID	Requirements Description	Business Needs, Opportunities, Goals, Objectives	Project Objectives	WBS Deliverables	Product Design	Product Development	Test Cases
001	1.0							
	1.1							
	1.2							
	1.2.1							
002	2.0							
	2.1							
	2.1.1							
003	3.0							
	3.1							
	3.2							
004	4.0							
005	5.0							

Figure 9: Requirements Traceability Matrix Template

(Source: PMI, 2013)

Scope Definition

This process is very important to the success of the project. In defining the scope, the Scope Management Plan, the requirements documentation from the collect requirements process, project risks, assumptions and constraints and the initial reform strategy document will be used.

The Scope definition provides a detailed description of the project. The scope for the IRD Reform project will be defined through the requirements collection process which will entail a review of studies undertaken by the IMF FAD in the Caribbean following the implementation of the Value Added Tax (VAT). Following the implementation of VAT, a CARTAC/IMF Expert was then commissioned to provide assistance to the Caribbean islands to guide the process for the integration of VAT operations into IRD mainstream, as well as to re-organize IRD by core functions. The CARTAC Expert assigned to assist Saint Lucia has conducted a series of initial meetings with the IRD Management and the Ministry of Finance Officials to communicate in his view what the objective of this Reform initiative is.

The CARTAC Consultant also presented an in depth analysis of a document prepared to highlight his findings and recommendations for the successful implementation of this project to re-organize the IRD along functional lines and to integrate the administration of the Value Added Tax (VAT) into mainstream IRD.

From the documents and information provided, the CARTAC Expert, the Project Manager and Project Team will develop the requirements documentation and the Requirements Traceability Matrix for the IRD Reform. The project deliverables will be generated based on the requirements collection process and input from subject matter experts and the CARTAC expert. The process of expert judgement will provide feedback on the structure and the number necessary to accomplish the work programs going forward.

Project Scope Statement

The Project Scope Statement details the project's deliverables and only the work necessary to create these deliverables. It also requires the development of assumptions and constraints and acceptance criteria. It is the primary result of the Define Scope Process, which indicates what work will be performed on the project. The development of the Scope Statement will involve expert judgement of the CARTAC Expert.

The Project is anticipated to start the preliminary analysis phase in January 2018, with approval from Cabinet on or before December 2018. Implementation will be slated for the beginning of the next financial year, April 2019.

According to instructions found on Webucator, to create the scope statement the following must be done:

1. Review the requirements documentation and refine the project objectives.
2. Ensure all objectives are captured and validated with stakeholders.
3. Review the stakeholder analysis documentation to ensure all stated expectations align with the project objectives.
4. For expectations that do not align with objectives, document them as being outside the scope of the project.
5. Review the requirements documentation and determine if any adjustments to priorities or other elements are necessary so they align with the project's objectives and stakeholder expectations.
6. Document the work products (deliverables) that will be produced.
7. Document the acceptance criteria that the deliverables are expected to meet.
8. Document the process that will be used to review and approve deliverables as they are produced.
9. Establish the major milestone dates where major deliverables will be produced (these can be required dates or used as goals for future planning).

10. Review, refine, and document known risks, assumptions, and constraints that will need to be considered in future planning. (Muller, 2017)

Scope Description and Project Deliverables

The scope of this project is to plan, design, and re-organize the IRD along functional lines. The project will facilitate the establishment of a new organization structure for the IRD that will facilitate efficiency in delivery and improve on the ease of doing business with the department.

1. A new organizational structure for the IRD.

This new structure will include separate sections for the major administrative functions, such as Strategic planning, Data Capture and Returns Processing, Taxpayer Services, as well as the establishment of a separate, full-service audit and collection enforcement section, dedicated to the priority focus of the Large and Medium Taxpayers and Small and Micro Taxpayers.

2. New job descriptions
3. Staff Training Plan
4. A Communications Plan
5. A Change Management Plan
6. Section Work Programs based on the new structure
7. Improved office layout Design
8. Reform Strategy Document and Justification Paper to support the Structural change

Scope Assumptions

It is assumed that;

- The Cabinet of Ministers will grant approval and the finances necessary to implement this project;
- There will be buy-in to the Reform from the IRS Staff;
- That there will commitment to the new structure based on best practice;
- The Ministry of the Public Service will support the new staff structure and new job descriptions;
- The CARTAC Expert will be available to see this Project through to implementation;
- All the resources needed will be available;
- Scope will be sufficiently defined and agreed to avoid having scope creep.
- The change management process is robust enough to manage any change request

Scope Constraints

- The CARTAC Expert is only available for 2 weeks every three months.
- The work must be done using available resources.
- The IT System cannot support some of the changes required with the Reform therefore it will be mandatory to look into purchasing an alternative system.

Work Breakdown Structure

The Work Breakdown Structure (WBS) is a key element to effective scope management. The project scope will be subdivided into smaller deliverables in the WBS to ensure that the work necessary to complete the Project is accomplished within the life cycle of the Project. Decomposition techniques and Expert judgement will be applied during this process.

The project is broken down into five phases namely: the Preliminary Analysis Phase, Strategic Design Phase, Operational Design Phase, Implementation Phase and the Project Closure phase. Each phase is further broken down to work packages.

The preliminary Analysis Phase involves the collection of information necessary for making design decisions. Structured interviews will be conducted with focus on the Strategic Plan/direction of the IRD, the key tasks being performed and current strengths and weaknesses of the organization.

A staff Audit will form an integral part of the preliminary analysis phase. This will be carried out to determine capacity for the IRD Reform, training required and staff who will not be required post Reform.

Operational design phase involves the structuring of supervisory roles, information flows, and jobs descriptions etc. all within the context of the strategic design decisions. Implementation will involve managing the transition from the current structure to a new structure.

The goal of the strategic design phase is to develop grouping and linking combinations that best support the strategy and basic work of the IRD. Before any design decisions can be made, the IRD management identifies design criteria - statements about what the new design will need to be able to do. These statements are reflections of the

organization's strategy, its basic tasks, and the current strengths and weaknesses identified during the preliminary analysis.

Next, several different grouping alternatives are developed and assessed against the design criteria. Linking or coordinating mechanisms such as roles, integrator departments, etc. will then be generated for each of the possible grouping alternatives. This step depends on the need for information exchange between groups in a particular design.

Finally, an impact analysis will be conducted to determine the effect that the new design will have. At this point, a final design can be selected using the information and ideas generated during each step.

IRD Reform Project WBS

Chart 10: IRD Reform Project WBS

Activity ID Number	Activity Name
1.1	Preliminary Analysis Phase
1.1.1	Collect Sponsor Requirements
1.1.1.2	Research Option Recommended
1.1.1.3	Conduct Preliminary Analysis
1.1.2	Conduct Staff Audit
1.1.2.1	Develop Staff Resource Plan
1.1.2.2	Conduct Gap Analysis
1.1.2.3	Conduct Training Needs Analysis
1.1.2.4	Prepare Cost Analysis
1.1.2.5	Determine design direction
1.1.2.6	Sponsor Briefing/Presentation of Findings
1.2	Strategic Design Phase
1.2.1	Identify design criteria.
1.2.1.1	Generate grouping alternatives.

Activity ID Number	Activity Name
1.2.1.2	Evaluate grouping alternatives against the criteria
1.2.1.3	Generate linking mechanisms
1.2.1.4	Conduct an impact analysis
1.2.1.5	Select structure design.
1.2.1.6	Determine Staff requirement per new design Structure
1.2.1.7	Identify Information flow requirements
1.2.1.8	Determine IT needs
1.2.2	Develop new Job descriptions
1.2.2.1	Define roles by work unit.
1.2.2.2	Create role mandates.
1.2.2.3	Turn roles into jobs.
1.2.2.4	Define reporting relationships between jobs.
1.2.2.5	Review and augment existing Job descriptions
1.2.2.6	Define competency requirements
1.2.2.7	Develop new performance Measurements
1.2.2.8	Determine initial Project Budget
1.2.3	Development of Support Plans
1.2.3.1	Develop Communications Plan (Internal and External)
1.2.3.2	Develop Change Management Plan
1.2.3.3	Develop Program Direction per Section
1.2.3.4	Develop Training Plan
1.2.3.5	Review Meeting/Presentation of Findings
1.3	Operational Design Phase
1.3.1	Assess Office Layout and Procurement needs
1.3.1.1	Determine Office design requirements
1.3.1.2	Determine accommodation needs
1.3.1.3	Determine equipment needs
1.3.1.4	Determine Procurement Budget
1.3.2	Assess the potential resistance to the new structure
1.3.2.1	Engage staff and union in a series of meetings
1.3.2.2	Determine best way to manage the transition from old to new
1.3.1.7	Finalize Project Budget
1.3.1.8	Final Preparation Meeting
1.3.1.9	Preparation & Compilation of Reform Strategy Documents for submission to Cabinet
1.4	Implementation Phase
1.4.1	Develop Strategy for implementing new structure
1.4.2	Implement Procurement Process
1.4.3	Develop Implementation Plan
1.4.4	Implement transition plan
1.5	Project Closure
1.5.1	Assess Transition
1.5.2	Preparation of final project report

Activity ID Number	Activity Name
1.6	Project Management
1.6.1	Planning
1.6.2	Scheduling
1.6.3	Execution
1.6.4	Accounting
1.6.5	Reporting
1.6.6	Meetings

(Source: Author of Study)

WBS Dictionary

The WBS Dictionary will be used to clearly define the work necessary for project completion. The WBS Dictionary includes a detailed description of work for each element and the deliverables, budget and resource needed for that element. The project team will use the WBS Dictionary as a statement of work for each WBS element. Below is the template that will be used.

Chart 11: WBS Dictionary Template

Level	WBS Code	Element Name	Description of Work	Deliverables	Budget	Resources

(Source: Author of Study)

Scope Verification

Scope verification discusses how the project deliverables will be verified against the original scope and how the deliverables will be formally accepted. The deliverables for the project should be formally accepted and signed off on by the Project Leader throughout the lifecycle of the project and not held back as a single deliverable at the end of the project.

The project's deliverables will be accepted through the project's formal acceptance processes. These processes are designed to ensure that individual deliverables are accepted only if they meet the acceptance criteria. The Project Leader, Project Manager and Consultant will meet for the formal acceptance of individual deliverables using group decision-making techniques. The Project Leader will accept the deliverable by signing a project deliverable acceptance document. This will ensure that project work remains within the scope of the project throughout the duration of the project. Any work that fails to meet the required specifications will be sent back to the team for reworking.

Scope Control

Scope control is the process of monitoring the status of the scope of a project. It also details the change process for making changes to the scope baseline. The project scope change control process will be documented in the project scope management plan, and will define the procedures by which the project scope can be changed. All change request must follow the Change Management Procedures as outlined on page 65. Request of change must be submitted on the Project change Control Form. (Refer to page 70)

Scope Control Process

The Project Manager and the project team will work together to control the scope of the project. The project team will ensure that they perform only the work described in the WBS and generate the defined deliverables for each WBS element. The Project Manager will oversee the project team and the development of the project to ensure that the scope control process is followed.

If a change to the project scope is needed, the process for recommending changes to the scope of the project must be carried out. Any project team member, Project Leader or Sponsor can request changes to the project scope. All change requests must be submitted to the Project Manager in the form of a project change order form.

The Project Manager will register the request in a central change database and access the change. If the change request does not apply to the intent of the project the Project Manager will deny the change request. The Project Manager will convene a change control meeting between the project team to review the change request further and perform an impact assessment of the change.

The impact assessment is then forwarded to the Steering Committee for review and approval at their weekly meetings.

Where there are the resources required to absorb the impact of the change, the Project Leader will make the final decision, based upon the information provided by the Project Manager, CARTAC expert and with the input of the Steering Committee.

The Steering Committee will advise the Project Sponsor if there are any significant changes to the cost of the project. The Project Sponsor will make the final decision based on feedback from the steering committee.

Once the change request is approved, the project's WBS and WBS dictionary will be updated and re-baselined, the project schedule will be updated and may be re-baselined. Variance analysis will be used to determine the cause and the degree of difference between the baseline and the actual work performed. The Project Manager will determine the decision as to whether corrective or preventive action is required.

The Project Manager will also review progress reports on a monthly basis to ensure that work is progressing as planned. These reviews, findings, and assessments should result in some form of process and/or product improvement.

All process improvement efforts must be documented, implemented, and communicated to all team members as changes are made. The scope statement should be inspected and verified weekly by the project manager. The PMBOK recommends the use of variance analysis as a Tool and Technique of Scope Control process. This means that at any given time, the project manager should know two things:

Schedule variance (SV). The monetary value that represents how far ahead/behind schedule the project is. $SV = EV - PV$.

Cost variance (CV). The monetary value that represents how far above/below budget the project is. $CV = EV - AC$.

As part of weekly project update reports, the PM will include a brief summary of the variance for the project schedule and cost. The PM should also include in the summary an action plan to return the variance to the project baseline. If the PM determines that a return to baseline is unlikely, an update on projected schedule and costs is included.

Changes to the Project Scope will affect the project baseline and the Project team will need to add additional tasks to the work breakdown structure. The addition of the additional tasks could affect the project schedule by extending the completion date. Some of the activities may increase the budget thereby impacting the cost baseline.

4.2. Project Time Management

Project Time Management includes the processes required to manage the timely completion of the project. The Project Time Management processes and their associated tools and techniques are documented in the schedule management plan. (PMI, 2013) The processes involved are Plan schedule management, define activities, sequence activities, estimate activity resources, estimate activity durations, develop schedule and control schedule. These activities are tightly linked and can be viewed as a single process.

During the IRD Reform, in order to develop the Project Schedule the CARTAC expert presented a list of activities that had been utilized by the other jurisdictions at a meeting with the IRD Management team. The Managers sought to put dates and assign tasks among themselves to the various activities. The IRD Manager and CARTAC consultant utilized expert judgement at meetings to develop the Schedule Management Plan. However, the participants at that meeting should have included a Project Team and some key stakeholders. Some Managers felt that they had been delegated with too much responsibility. This was also evident during the initiation phase when activities that should have been completed were not because the Manager did not have the support and time to accomplish the particular task. One such example was the Staff Audit and Gap Analysis; two very critical steps in determining whether the IRD had the relevant competencies required.

The chart below reflects the section of the Implementation plan that dealt with activities relevant to the reorganizing of the organization structure.

In defining the activities, the team did not use decomposition as such and consequently the scope and project deliverables were not broken down into more smaller and manageable parts. The team felt confident that the list presented by the CARTAC Expert was extensive and would accomplish the desired outcome.

Chart 12: List of activities specific to the reorganizing of the IRD Structure

Organizational Structure					
	Consider the various tax structures (strengths and weaknesses) and determine the best to meet the current and future business needs of St. Lucia.	July 2014	Nov. 2014		K. Haynes/L. Goodman
	Enhance / define Organization Structure with roles and responsibilities by section.	July 2014	Nov. 2014		I St.Croix/L. Goodman
	Seek PS support and approval and forward to PS for information on enhanced structure.	July 2014	Oct. 2014		Comptroller
	Staff resource plan - prepare a staff allocation map linked with the current organization structure and the proposed organization structure. Reconcile staff status with roll and all acting, appointed and non-appointed positions.	July 2014	Oct. 2014		I. St.Croix/L. Goodman
	Commence internal government staffing processes for all positions.	June 2015	Oct. 2015		I.St.Croix/L.Goodman
	Commence external staffing processes for all positions with a priority on the vacant audit positions.	Oct. 2015	Dec. 2015		I.St.Croix
	Reorganize IRD along a functional based organizational structure with a dedicated planning and program monitoring unit and a focus on taxpayer segmentation (Large and Medium Section).	Apr. 2015	May. 2015		K. Haynes/L. Goodman
	Strengthen the managerial role of HQ (the Comptroller's office and the operations of the program design, planning and monitoring unit).	Apr. 2015	May 2015		K. Haynes/L. Goodman
	1/ Review the current taxpayer registration bases for all taxes 2/ Re-establish the appropriate number of staff; 3/ Ensure service and compliance program objectives are effectively reached while maintaining a balance between core programs and common services (admin; human resources; finance; security; etc.)	Oct. 2014	Nov. 2014		K.Haynes/L.Goodman
	Establishment modern job descriptions and ensuring staff understand their accountability for achieving their annual targets.	Nov. 2014	Apr. 2015		I.St.Croix/L.Goodman
	Develop and implement a performance management system,	Jan. 2015	June 2015		I.St.Croix/L.Goodman
	Develop and provide program direction, instructions (manuals), guidelines, operational tools and training in the program areas and monitor their performance against annual targets. See below	Jan. 2015	Dec. 2016		I.St.Croix/L.Goodman
IRD Facilities					
	Obtain appropriate premises for IRD that will address the current and future operational requirements and support the establishment of effective and efficient workflows.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Prepare a modern floor plan linked to reporting lines; workflows and work processes.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Obtain the appropriate office equipment, space dividers, file and IT room equipment and supporting communication and security systems.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Ensure staff and taxpayer data is security and protected.	July 2014	On going		I.St.Croix/K.Haynes
	Set-up the new premises, office space and reallocation of the existing operations.	Jan. 2016	April 2017		I.St.Croix/K.Haynes

(Source: IRD Reform Implementation Plan, 2015)

The IRD Management Team went on to sequence the activities by assigning start dates and end dates to the activities based on expert judgement. Managers also assigned responsibility for the particular activities to one another based on their area of expertise. Project Management procedures suggest the using the precedence diagram method, dependency determination or leads and lags to sequence activities.

Unfortunately, the process ended with an Implementation Plan with a list of activities, dates by which the activity should be completed and the name of the Manager responsible for executing. A Project Schedule was not developed using the Project Management 2016 Scheduling Tool. Utilizing this tool would help the IRD plan, manage and assign resources more efficiently. Managers would also have observed that they had taken on too much responsibility.

The Schedule Management Plan is an important part of the Project Management Plan. This plan provides the guidance as to how the project will be executed and the schedule provides the Project Manager with the status of the project at any given time during the life cycle of the project.

The Schedule Management Plan below will detail how the Project Schedule should be defined, developed, monitored, controlled and verified on future IRD projects.

A Schedule Management Template from the Tennessee Business Solutions Website was used to develop the IRD Reform Schedule Management Plan.

IRD Reform Project Schedule Management Plan

Prepared by: Lisa Goodman

Date: August 2017

(Source: TBSM Schedule Management Plan , n.d.)

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Introduction

“Time management” is the process of organizing and planning how to divide your time between specific activities. Good time management enables you to work smarter – not harder – so that you get more done in less time, even when time is tight and pressures are high. Failing to manage your time damages your effectiveness and causes stress. (Mind Tools Content Team, n.d.)

In developing the Schedule Management Plan, the Project Charter and the Scope Management Plan as well as the deliverables identified in the WBS will be used as inputs utilizing expert judgement and analytical techniques of the Project Team and meetings to gather information. The purpose of the Schedule Management Plan is to define how the Project Team will develop the Project Schedule. It also gives specific details as to how the project will be executed. The Schedule is very important to the Project Leader and Project Manager as it allows them to see the projects standing at any point in time. The plan also includes information as to how the team will monitor the Project Schedule and manage any changes after the baseline schedule has been approved.

Schedule Management Approach

The Project Schedule will be developed using Microsoft Project 2016. The Project Team will define each activity and will identify the work packages which must be performed in order to complete each deliverable. This will be accomplished utilizing Decomposition and expert judgement. Activity sequencing will be used to determine the order of work

packages and to assign relationships between project activities. Activity duration estimating will be used to calculate the number of work periods required to complete work packages using expert judgement. Resource estimating will be used to assign resources to work packages in order to complete the schedule.

Once the schedule has been developed, it will be reviewed by the Project Team, CARTAC Expert and the resources assigned to the various project tasks. The Project Team and resources must agree to the proposed work package assignments, time frames and schedule. Once this is achieved, the Project Leader will review and approve the schedule and it will then be baselined.

The following will be designated as **milestones** for the project schedule:

- Project Initiation
- Project Defined
- Staff Audit Report completed
- Sponsor approval of design direction
- New Organization Chart completed
- New job descriptions developed
- Current staff placement completed
- Communications Plan completed
- Change Management Plan completed
- Section Work Programs completed
- Training Plan completed
- Office Design/Layout completed
- Procurement needs determined
- Reform Budget completed
- Reform Strategy Document and Justification Paper approved
- Project approved

- Approved roles and responsibilities
- Procurement Contracts approved
- Transition Plan completed
- Project implementation plan completed
- Acceptance of final deliverables
- Final Project Report completed

Roles and responsibilities for schedule development are as follows:

The Project Manager along with the Project team will be responsible for facilitating work package definition, sequencing, and estimating duration and resources. The Project Manager will create the project schedule using MS Project 2016 and validate the schedule with the Project Team, and stakeholders. The Project Manager will obtain schedule approval from the Project Sponsor and baseline the schedule.

The Project Team will be responsible for participating in work package definition, sequencing, and duration and resource estimating. The Project Team will also review and validate the proposed schedule and perform assigned activities once the schedule is approved.

The key Project Stakeholders will participate in reviews of the proposed schedule and assist in its validation.

The Project Leader will also participate in reviews of the proposed schedule and approve the final schedule before it is baselined.

Process Management

Define Activities

According to PMI, 2013, p.152, an activity list is a comprehensive list that includes all schedule activities required on the project. The activity list included the activity identifier and scope of work description for each activity in sufficient detail to ensure that the Project Team understands what work is required to be completed.

The process involves the Project Team taking the work packages created in the WBS and decomposing them into activities small enough to estimate, schedule, monitor and control.

Chart 13: Activities List

Activity ID Number	Activity Name	Description of Work
1.1	Preliminary Analysis Phase	The preliminary analysis involves the collection of information necessary for making design decisions.
1.1.1	Collect Sponsor Requirements	Meetings held to determine stakeholder needs for the project
1.1.1.2	Research Option Recommended	Research option identified by CARTAC Consultant and IMF as best suited for IRD Reform
1.1.1.3	Conduct Preliminary Analysis	Determine what is needed based on stakeholder requirements and results of stakeholder survey
1.1.2	Conduct Staff Audit	Review staff files up to date. Develop Questionnaire to gather information in a timelier manner.
1.1.2.1	Develop Staff Resource Plan	Determine if staffing is sufficient, qualified, and competent enough to

Activity ID Number	Activity Name	Description of Work
		achieve the IRD's reform objectives.
1.1.2.2	Conduct Gap Analysis	Determine and analyze where the IRD is and where it should be in order to meet its strategic objectives
1.1.2.3	Conduct Training Needs Analysis	Determine what training needs to take place to equip staff to better function in the positions they currently hold
1.1.2.4	Prepare Cost Analysis	Calculating the type of financial commitment needed based on the requirements
1.1.2.5	Determine design direction	Generate several design options and evaluate against criteria
1.1.2.6	Sponsor Briefing/Presentation of Findings	Meeting to present findings
1.2	Strategic Design Phase	Develop grouping and linking combinations that best support the strategy and basic work of the IRD
1.2.1	Identify design criteria.	Develop statements about what the new design will need to be able to do
1.2.1.1	Generate grouping alternatives.	Group alternatives developed by the group and assessed against the design criteria.
1.2.1.2	Evaluate grouping alternatives against the criteria	Determine information exchange between groups in a particular design.
1.2.1.3	Generate linking mechanisms	Linking or coordinating mechanisms such as roles, departments, etc. are generated for each of the possible grouping alternatives.
1.2.1.4	Conduct an impact analysis	Conduct analysis to determine the effect that the new design will have on the organization.
1.2.1.5	Select structure design.	At this point, a final design can be selected using the information and ideas generated during each step.

Activity ID Number	Activity Name	Description of Work
1.2.1.6	Determine Staff requirement per new design Structure	Based on the Gap Analysis, reassign existing employees to the “to be” job roles.
1.2.1.7	Identify Information flow requirements	Identify information flow requirements, select ways to facilitate the flow of information to meet the requirements, and evaluate against the criteria
1.2.1.8	Determine IT needs	Conduct an IT needs assessment based on the requirements of the new structure
1.2.2	Develop new Job descriptions	Conduct a review of existing Job descriptions and update to suit new duties and best practices
1.2.2.1	Define roles by work unit.	Define roles of each position by Units/Sections
1.2.2.2	Create role mandates.	
1.2.2.3	Turn roles into jobs.	
1.2.2.4	Define reporting relationships between jobs.	
1.2.2.5	Review and augment existing Job descriptions	
1.2.2.6	Define competency requirements	
1.2.2.7	Develop new performance Measurements	
1.2.2.8	Determine initial Project Budget	Calculate the financial commitment required to complete the Project based on the requirements of the Sponsor
1.2.3	Development of Support Plans	
1.2.3.1	Develop Communications Plan (Internal and External)	Define the means, type and frequency of communications to relevant stakeholders to ensure they are provided with regular and relevant information about the reform project

Activity ID Number	Activity Name	Description of Work
1.2.3.2	Develop Change Management Plan	Identify the approach that the IRD will take in managing change experienced during implementation of the Project Management Plan.
1.2.3.3	Develop Program Direction per Section	Develop work programs for each section
1.2.3.4	Develop Training Plan	Develop training plan based on the training needs analysis and Gap analysis conducted in an attempt to have equipped staff.
1.2.3.5	Review Meeting/Presentation of Findings	Discuss and update Steering Committee of work progress
1.3	Operational Design Phase	Carrying out the operational homework necessary to put organization design decisions in place
1.3.1	Assess Office Layout and Procurement needs	
1.3.1.1	Determine Office design requirements	
1.3.1.2	Determine accommodation needs	Determine best layout and equipment needs of new structure
1.3.1.3	Determine equipment needs	Determine best layout and equipment needs of new structure
1.3.1.4	Determine Procurement Budget	
1.3.2	Assess the potential resistance to the new structure	
1.3.2.1	Engage staff and union in a series of meetings	In addition to the meetings and presentations held during the preparation period
1.3.2.2	Determine best way to manage the transition from old to new	Brainstorm sessions to determine best way to manage transition
1.3.1.7	Finalize Project Budget	Finalize financial commitment required

Activity ID Number	Activity Name	Description of Work
1.3.1.8	Final Preparation Meeting	Meeting with Sponsor to get approval of document prepared for Cabinet's approval
1.3.1.9	Preparation & Compilation of Reform Strategy Documents for submission to Cabinet	Preparation and Presentation of Reform Strategy, Plan and Budget to the Cabinet of Ministers for approval
1.4	Implementation Phase	Implementation of the new IRD Structure
1.4.1	Develop Strategy for implementing new structure	Determine strategy and plan for implementing new structure
1.4.2	Implement Procurement Process	Secure procurement of required resources 2
1.4.3	Develop Implementation Plan	Scheduling of activities for the successful transitioning from the old structure to the new structure
1.4.4	Implement transition plan	Implementation of activities in the transition plan
1.5	Project Closure	Completion of Project
1.5.1	Assess Transition	Review of the implementation of the new structure
1.5.2	Preparation of final project report	Presentation of report on the project activities, finances and lessons learnt
1.6	Project Management	The management of the planning, execution, monitoring & controlling and closure activities of the project
1.6.1	Planning	The development of the various Project Plans and the updating of those plans throughout the project lifecycle
1.6.2	Scheduling	The assignment of timeframes and dates to project activities to establish the schedule and to control the duration of the project
1.6.3	Execution	The monitoring and control of the implementation of project Activities
1.6.4	Accounting	The Monitoring of the finances and expenditure of the Project

1.6.5	Reporting	The preparation of project reports and the documenting of project activities.
1.6.6	Meetings	Meeting held during the Project to monitor and control activities and for the management of the Project Office

(Source: Author of Study)

Sequencing Activities

The next process to take place once the activities have been identified and defined is to sequence the activities. The Project Team will use the Schedule Management Plan, Activity list, Milestone list and Project Scope Statement as inputs to this process. The purpose of the Sequence Activities process is to identify the logical relationships between activities and develop a realistic schedule. Through the process, activities are arranged into an appropriate sequence, based on dependencies.

Except for the very first and last activities, every activity will have at least another activity preceding it as well as following it. To represent the sequence of activities and their dependencies, a Project Schedule Network Diagram is created utilizing the Precedence Diagramming Method, dependency determination and leads and lags. In addition, consultations involving the Project team, CARTAC Expert and major stakeholders will be held, to help determine the best activity sequencing for the IRD Reform.

Estimate Activity Resources

Once all the activities have been identified and sequenced, the Project Team will determine what resources are to be estimated to perform each activity. As indicated in the PMBOK Guide the inputs used to assign Activity Resources are the Schedule Management Plan, Activity List, Resource Calendar, Risk Register and the Activity Cost Estimates. The tools and techniques used to estimate activity resources should be the expert judgement/historical information of the CARTAC Expert who had assisted other territories like Saint Lucia implement their Reform Project. Microsoft Project 2016 scheduling tool, is to be used to help plan, manage and assign the resources. In addition, the scheduling tool utilizing the precedence diagramming method, dependency determination and leads and lags were used (PMI, 2013).

Project Time

1 working day	-	8 working hours
1 week	-	5 days (Mondays to Fridays excluding Public Holidays)
1 Month	-	4 weeks
Work Hours	-	8:00am – 12:00pm 1:00pm – 4:30pm
		1 hour for lunch

Chart 14: Non-working days and Holidays

Description	Date
National Day	December 13, 2017
Christmas Day	December 25, 2017
Boxing Day	December 26, 2017
New Year's Day	January 1, 2018
New Year's Holiday	January 2, 2018

Description	Date
Independence Day	February 22, 2018
Good Friday	March 30, 2018
Easter Monday	April 3, 2018
Labor Day	May 2, 2018
Whit Monday	June 6, 2018
Corpus Christi	June 16, 2018
Carnival Monday	July 18, 2018
Carnival Tuesday	July 19, 2018
Emancipation Day	August 1, 2018
Thanksgiving Day	October 3, 2018

(Source: Author of Study)

Estimating Activity Durations

This process estimates the actual amount of time required to complete individual activities.

The tools and techniques used to estimate activity durations should include the expert judgement and group decision making involving the CARTAC Expert, the Project Team who will work on the project to achieve the project objectives, the project Steering Committee, and all the identified key stakeholders.

The Schedule Management Plan, Activity List, Activity Resource Requirements, Resource Calendar, and the Project Scope Statement will be used as inputs to determining the activity durations. Chart 14 below depicts the resource assignment and activity duration for each activity.

Chart 15: Resources Assignment and Activity Durations

Activity ID Number	Activity Name	Duration	Responsible
1.1	Preliminary Analysis Phase	46 days	
1.1.1	Collect Sponsor Requirements	5 days	
	Initial Management Meeting & Briefing	1 day	Project Leader Project Manager CARTAC Expert
1.1.1.2	Establish Project requirements/Charter	1 day	Project Leader Project Manager CARTAC Expert
1.1.1.3	Research Option Recommended	1 day	Project Manager
1.1.1.4	Project Team Briefing	1 day	Project Manager CARTAC Expert
1.1.1.5	Conduct Preliminary Analysis	1 day	Project Manager Project Team
1.1.1.6	Project defined	0 days	
1.1.2	Conduct Staff Audit	41 days	HR Specialist
1.1.2.1	Determine Scope	3 days	Project Manager HR Specialist
1.1.2.2	Develop and execute questionnaire	15 days	HR Specialist
1.1.2.3	Fill in critical data gaps	10 days	HR Specialist
1.1.2.4	Establish effective record-keeping procedures	10 days	HR Specialist
1.1.2.5	Staff Audit Completed	0 days	
1.1.2.6	Conduct Gap Analysis	5 days	Project Leader Management Team CARTAC Expert Project Manager
1.1.2.7	Conduct Training Needs Analysis	8 days	HR Specialist
1.1.2.8	Develop Staff Resource Plan	5 days	HR Specialist
1.1.2.9	Sponsor Briefing/Presentation of Findings	1 day	Project Manager
1.1.2.10	Sponsor approval of design direction	0 days	

Activity ID Number	Activity Name	Duration	Responsible
1.2	Strategic Design Phase	155 days	
1.2.1	Identify design criteria.	11 days	
1.2.1.1	Generate grouping alternatives.	2 days	Project Manager Project Team Stakeholders
1.2.1.2	Evaluate grouping alternatives against the criteria	1 day	Project Manager Project Team Stakeholders
1.2.1.3	Generate linking mechanisms	2 days	Project Manager Project Team Stakeholders
1.2.1.4	Conduct an impact analysis	3 days	Project Manager Project Team Stakeholders
1.2.1.5	Select structure design.	1 day	Steering Committee Project Sponsor
1.2.1.6	Determine Staff requirement per new design Structure	1 day	HR Specialist
1.2.1.7	Identify Information flow requirements	1 day	HR Specialist
1.2.1.8	Determine IT needs	1 day	IT Specialist HR Specialist
1.2.1.9	New Organization Chart Completed	0 days	
	Develop New Job Descriptions	126 days	
1.2.2.1	Define roles by work unit.	30 days	HR Specialist Project Team Ream of IRD Senior Staff for this specific task
1.2.2.2	Create role mandates.	20 days	HR Specialist Project Team Ream of IRD Senior Staff for this specific task
1.2.2.3	Turn roles into jobs.	30 days	HR Specialist Project Team

Activity ID Number	Activity Name	Duration	Responsible
			Ream of IRD Senior Staff for this specific task
1.2.2.4	Define reporting relationships between jobs.	15 days	HR Specialist Project Team Ream of IRD Senior Staff for this specific task
1.2.2.5	Review and augment existing Job descriptions	5 days	HR Specialist Project Team Ream of IRD Senior Staff for this specific task
1.2.2.6	Define competency requirements	10 days	HR Specialist Project Team Ream of IRD Senior Staff for this specific task
1.2.2.7	Develop new performance Measurements	10 days	Management Team Section Heads CARTAC Expert
	New Job Descriptions Completed	0 days	
	Map current qualified staff in new positions	5 days	
	Current Staff placement completed	0 days	
1.2.2.8	Determine initial Project Budget		Project Manager
1.2.3	Development of Support Plans	20 days	
1.2.3.1	Develop Communications Plan (Internal and External)	10 days	PR Specialist
1.2.3.2	Develop Change Management Plan	5 days	Project manager HR Specialist
1.2.3.3	Develop Program Direction per Section	20 days	Team of Specialist per Section CARTAC Expert
1.2.3.4	Develop Training Plan	15 days	Team of Specialist per section HR Specialist

Activity ID Number	Activity Name	Duration	Responsible
1.2.3.5	Support Plans Completed	0 days	
1.3	Operational Design Phase	40 days	
1.3.1	Assess Office Layout and Procurement needs	33 days	Project Manager
1.3.1.1	Determine Office design requirements	10 days	Project Manager HR Specialist IT Specialist
1.3.1.2	Engagement with the Ministry of Planning	20 days	Project Manager
1.3.1.3	Office Design/layout determined	0 days	
1.3.1.4	Determine accommodation needs	1 day	Project Manager HR Specialist IT Specialist
1.3.1.5	Determine equipment needs	1 day	Project Manager HR Specialist IT Specialist
1.3.1.6	Procurement needs determined	0 days	
1.3.1.7	Determine Procurement Budget	2 days	Project Manager
1.3.2	Assess the potential resistance to the new structure	29 days	
1.3.2.1	Engage staff and union in a series of meetings	5 days	Project Leader Management Team Project Manager
1.3.2.2	Determine best way to manage the transition from old to new	5 days	Project Manager
1.3.2.3	Finalize Project Budget	2 days	Project Manager Accountant
1.3.2.4	Reform Budget Completed	0 days	
1.3.2.5	Final Preparation Meeting		Project Manager
1.3.2.6	Preparation & Compilation of Reform Strategy Documents for submission to Cabinet	5 days	Project Manager

Activity ID Number	Activity Name	Duration	Responsible
1.3.2.7	Reform Strategy Document and Justification Payer Completed and Submitted to Cabinet	0 days	
1.4	Implementation Phase		
1.4.1	Develop Strategy for implementing new structure		Project Manager Project Team
1.4.2	Implement Procurement Process		Project Manager Accountant
1.4.3	Develop Implementation Plan		Project manager Project Team
1.4.4	Implement transition plan		Project manager Project Team
1.5	Project Closure		
1.5.1	Project Acceptance		Project Manager Project Leader
1.5.2	Assess Transition		Project Manager
1.5.3	Project wrap-up meeting(documentation of Lessons learned)		Project Manager
1.5.4	Preparation of final project report		Project Manager

(Source: Author of Study)

Develop Schedule

“Develop Schedule is the process of analyzing activity sequences, durations, resource requirements, and schedule constraints to create the Project Schedule Model”. (PMI, 2013, p. 172)

The inputs to this process include the Schedule Management Plan, Activity List, Project Schedule Network Diagram, Activity Resource Requirements, Resource calendar,

Activity Durations, Project Scope Statement, Risk Register, and Resource Requirements. The tools and techniques to be utilized include Microsoft Project 2016, Schedule Network Analysis and Leads and Lags. Once activity starts and finish dates have been determined, the project staff assigned to the activities will review them and confirm that the dates present no conflict with other activities assigned. Revising and maintenance of the Project schedule will continue throughout the lifecycle of the project.

See Figure 10 below for the IRD Reform Project Schedule.

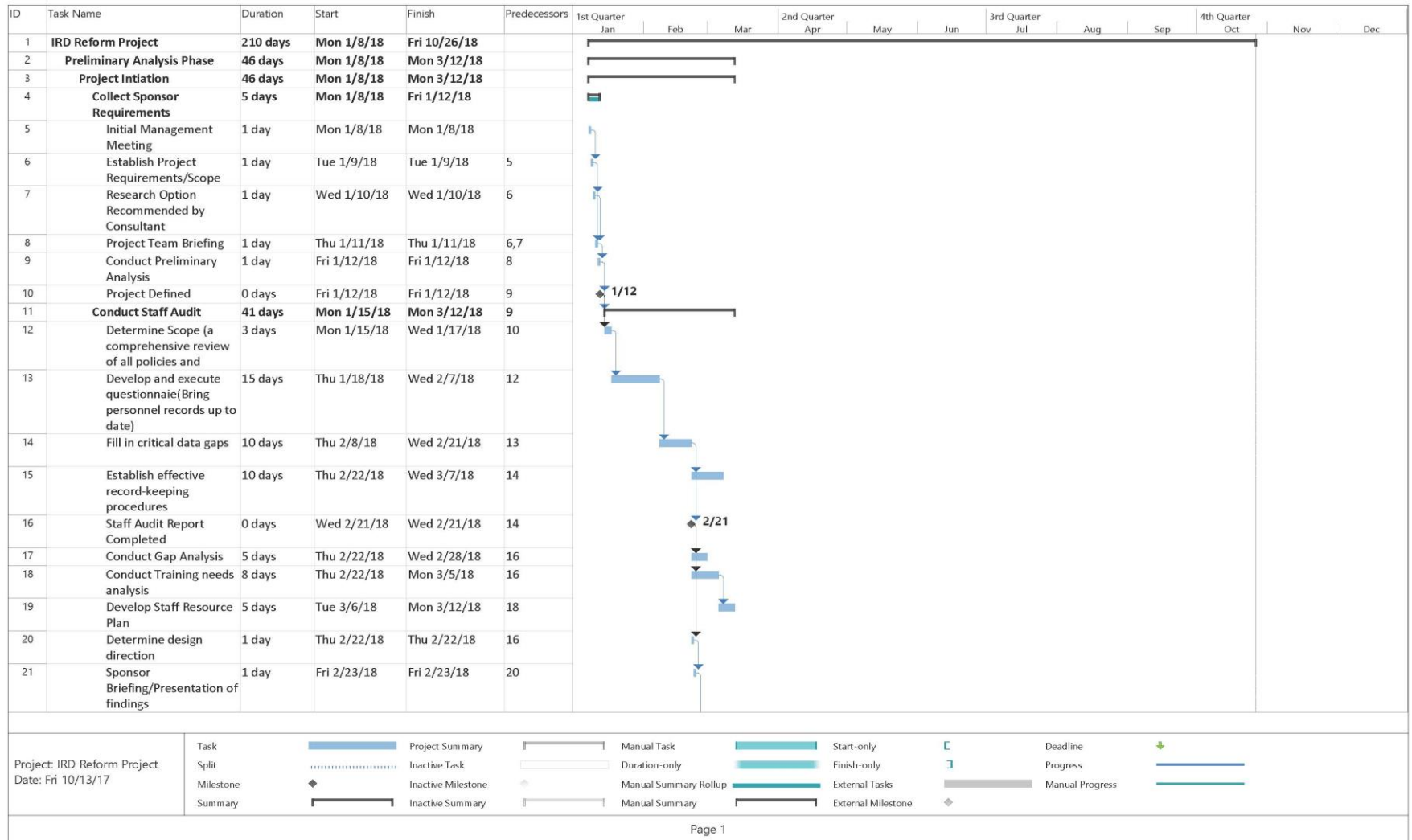


Figure 10: IRD Reform Project Schedule

(Source: Author of Study)



Figure 10.1: IRD Reform Project Schedule
(Source: Author of Study)

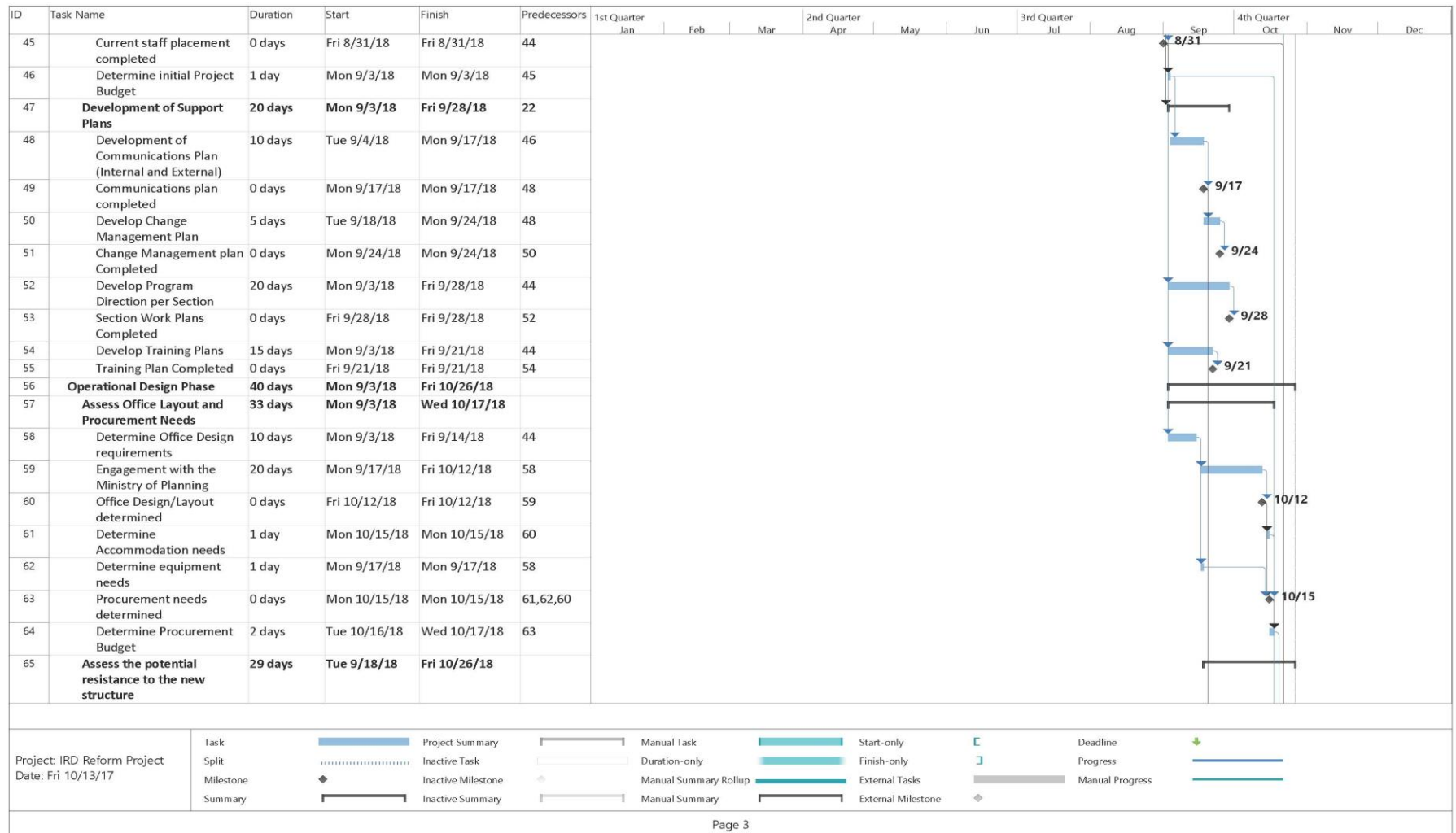


Figure 10.2: IRD Reform Project Schedule
(Source: Author of Study)

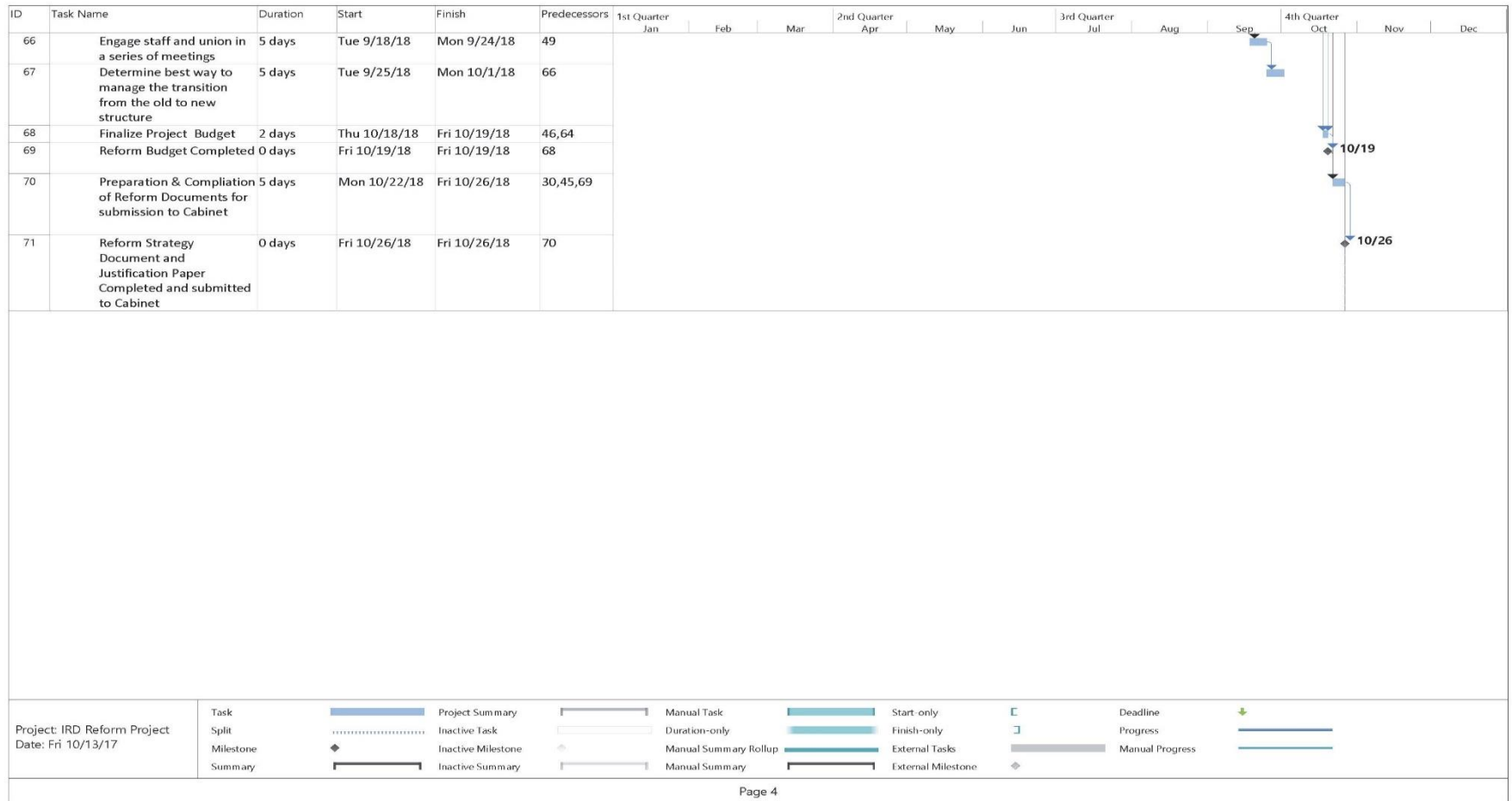


Figure 10.3 IRD Reform Project Schedule
(Source: Author of Study)

Schedule Control and Reporting

The Project Manager will review and update the project schedule as necessary on weekly basis identifying actual start, finish dates and completion percentages.

The Project Leader will maintain awareness of the project schedule status and review/approve any schedule change requests submitted by the Project Manager.

The Project Manager will be responsible for conducting weekly schedule updates or review meetings, determine impact of any schedule variances, submit change requests and reporting schedule status in accordance with the project's Communication Plan.

The Project Team will participate in weekly schedule updates or review meetings. They will also be responsible for communicating any changes to actual start/finish dates to the Project Manager and participating in schedule variance resolution activities as needed.

Schedule Changes and Thresholds

As the project schedule is created, it is important that boundary conditions be set by the Project Leader to establish the schedule parameters within which the project is expected to operate. Any event, which may potentially cause a schedule change, which exceeds these boundary conditions, must have a Schedule Change Request submitted and approved by the sponsor before the schedule change is made.

If any member of the Project Team determines that an alteration to the schedule is necessary, the Project Manager and team will meet to review and evaluate the change. The Project Manager and Project Team must determine which tasks will be impacted, whether there will be a variance as a result of the potential change, and any alternatives or variance resolution activities they may be used to see how it would affect the scope, schedule, and resources. If, after this evaluation is finished, the Project Manager agrees that the change will exceed the established boundary, then a Schedule Change Request

must be submitted. All change request must follow the Change Management Procedures as outlined on page 65 of the FGP. Request of change must be submitted on the Project change Control Form. (Figure 7: Change Management Flow Chart)

Impact Relate to Scope Change

Occasionally, approved changes to the project's scope may result in the need for a re-baseline of the schedule. These Scope Changes may include new deliverables or requirements that were not previously considered as part of the original schedule's development. In these situations the Project Manager and team must consider the current status of the project schedule and how the Scope Change will affect the schedule and its resources as the project moves forward.

If the Project Manager determines that the Scope Change will significantly affect the current project schedule, a request may be made to have the schedule re-baselined in consideration of any changes which need to be made as part of the new Project Scope. The Project Leader must review and approve this request before the schedule can be re-baselined.

Once a change request has been reviewed and approved, the Project Manager will be responsible for adjusting the schedule and communicating all changes and impacts to the Project Team, Project Leader, and stakeholders. All change requests will be archived in the project records database.

4.3 Project Cost Management

“Project Cost Management includes the processes involved in planning, estimating, budgeting, financing, funding, managing, and controlling costs so that the project can be completed within the approved budget”. (PMI, 2013, p. 193)

The Project Cost Management processes include Plan Cost Management, Estimate Costs, Determine Budget and Control Costs.

Plan Cost Management

To ensure the successful completion of a project within the allotted budget, the Cost Management Plan sets the format and standards by which the project costs are measured, reported and controlled. It is important that all key project members and stakeholders must adhere to and work within this Cost Management Plan and the overall Project Plan it supports.

Although no official Cost Management Plan was developed for the IRD Reform, extensive work went into determining the total cost of the Project and preparation of the Budget.

The Project Manager along with the IRD Management Team considered and determined the various aspects of the Project that required funding and worked together with the Accountant. The Accountant ensured that the team kept within the Financial Act Regulations and Budget Department requirements. The Comptroller gave final approval.

The initial costs associated with the reform project was related to the salary of the internal employee who was assigned to the project as Project Manager.

Extracted from the IRD Reform Budget 2015

Project Coordinator's Salary	69,665
Project Coordinator's Travel & Subsistence	9,828

Estimate Cost

The PMI (2013) defines estimate cost as “the process of developing an approximation of the monetary resources needed to complete project activities” (PMI, 2013, p. 200). During a Budget Meeting organized by the Project Manager, the following items were identified by the Team to be included in the Budget:

- Salary and Wages
- Travel and Subsistence
- Improvements to layout of Main office and an Office located in another area
- Staff Training and Stakeholder Consultations.

Salaries & Wages and Travel & Subsistence

The Project Manager conducted an analysis between the old structure staffing positions and the recommended structure positions to determine the number of new positions and difference in salary. See Figure 11 below for the Report on the Analysis done.

IRD Current Organization Structure		Proposed Organizational Structure 2015/16														
Main Estimates and Wage Provisions Numbers	Designation	Proposed Main Estimates and Wage Provisions Numbers	Proposed Designation	Proposed Position Count	Proposed 2015 Org. Structure Chart B as at Oct. 5, 2014	Proposed Section or Unit	Pay Range	Salary Range	Current Position Numbers by Pay Range	Proposed Position Numbers by Range	Staff Position Difference	Current Pay Dollars	Proposed Pay Dollars	Budget Difference	Travelling	
1	Comptroller	1	Comptroller	1	B-2	Comptroller	20	\$117,936.00	1	1	0	\$117,936	\$117,936	\$0	\$734.00	
2	Deputy Comptroller	2	Deputy Comptroller	2	B-3	SDPM	19	\$103,194.00	2	2	0	\$206,388	\$206,388	\$0	\$734.00	
	Deputy Comptroller		Deputy Comptroller	3	B-5	Operations						\$0	\$0	\$0	\$734.00	
7	Assistant Comptroller	6	Assistant Comptroller	4	B-2	IS	18	\$77,605.00	7	6	-1	\$543,235	\$465,630	(\$77,605)	\$794.00	
	Assistant Comptroller		Assistant Comptroller	5	B-4	Office Comptroller / Admin						\$0	\$0	\$0	\$794.00	
	Assistant Comptroller		Assistant Comptroller	6	B-6	Property						\$0	\$0	\$0	\$794.00	
	Assistant Comptroller		Assistant Comptroller	7	B-5.2	LM Audit						\$0	\$0	\$0	\$794.00	
	Assistant Comptroller		Assistant Comptroller	8	B-5.2	LM Collections						\$0	\$0	\$0	\$794.00	
	Assistant Comptroller		Assistant Comptroller	9	B-5.1	SM						\$0	\$0	\$0	\$794.00	
	Assistant Comptroller											\$0	\$0	\$0	\$0.00	
1	Information Systems Manager						17	\$73,541.00	1		-1	\$73,541	\$0	(\$73,541)	\$0.00	
		1	Legal Officer III	10	B-2	Comptroller/Legal	16	\$69,665.00		1	1	\$0	\$69,665	\$69,665	\$0.00	
1	Legal Officer I						15	\$65,790.00	1		-1	\$65,790	\$0	(\$65,790)	\$794.00	
1	VAT Policy Analyst						17	\$73,541.00	1		-1	\$73,541	\$0	(\$73,541)	\$0.00	
		1	Financial Analyst	11	B-3	SDPM	18	\$77,605.00		1	1	\$0	\$77,605	\$77,605	\$794.00	
		1	Tax Analyst	12	B-3	SDPM	17	\$73,541.00		1	1	\$0	\$73,541	\$73,541	\$794.00	
1	Accountant III,	1	Accountant III,	13	B-4	Office Comptroller / Finance	16	\$69,665.00	1	1	0	\$69,665	\$69,665	\$0	\$0.00	
1	ICT Specialist / Engineer II	1	ICT Specialist / Engineer II	14	B-2	IS	16	\$69,665.00	1	1	0	\$69,665	\$69,665	\$0	\$0.00	
1	Network Administrator I	1	Network Administrator I	15	B-2	IS	14	\$61,914.00	1	1	0	\$61,914	\$61,914	\$0	\$794.00	
		1	System Administrator III	16	B-2	IS	16	\$69,665.00		1	1	\$0	\$69,665	\$69,665	\$0.00	
6	Senior Tax Inspector III	16	Senior Tax Inspector III	17	B-3	SDPM Audit	16	\$69,665.00	6	16	10	\$417,990	\$1,114,640	\$696,650	\$794.00	
	Senior Tax Inspector III		Senior Tax Inspector III	18	B-3	SDPM/Collections					0	\$0	\$0	\$0	\$794.00	

	Senior Tax Inspector I		Senior Tax Inspector I	47	B-5.1	SM Audit T1					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	48	B-5.1	SM Audit T2					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	49	B-5.1	SMLate Non-Filers					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	50	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	51	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	52	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	53	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	54	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	55	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	56	B-5.2	LM Collections T1					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	57	B-5.2	LM Collections T2					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	58	B-5.2	LM Collections T2					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	59	B-5.2	LM Late Non-Filer					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	60	B-5.3	Taxpayer Services					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	61	B-5.5	Vieux Fort Audit					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I		Senior Tax Inspector I	62	B-5.5	Vieux Fort Collections					\$0	\$0	\$0	\$794.00	
	Senior Tax Inspector I										\$0	\$0	\$0	\$0.00	
	Senior Tax Inspector I										\$0	\$0	\$0	\$0.00	
1	Valuation Surveyor III	1	Valuation Surveyor III	63	B-6	Property Tax	16	\$69,665.00	1	1	0	\$69,665	\$69,665	\$0	\$794.00
3	Valuation Surveyor II	3	Valuation Surveyor II	64	B-6	Property Tax T1	14	\$61,914.00	3	3	0	\$185,742	\$185,742	\$0	\$794.00
	Valuation Surveyor II		Valuation Surveyor II	65	B-6	Property Tax T2					\$0	\$0	\$0	\$794.00	
	Valuation Surveyor II		Valuation Surveyor II	66	B-6	Property Tax T3					\$0	\$0	\$0	\$794.00	
		1	Valuation Surveyor I	67	B-6	Property Tax/Objections	12	\$54,163.00		1	1	\$0	\$54,163	\$54,163	\$794.00
1	Systems Administrator II	1	Systems Administrator II	68	B-2	IS	14	\$61,914.00	1	1	0	\$61,914	\$61,914	\$0	\$0.00
1	Assistant Accountant I	2	Assistant Accountant I	69	B-4	Office Comptroller/Admin	7	\$34,218.00	1	2	1	\$34,218	\$68,436	\$34,218	\$0.00
			Assistant Accountant I	70	B-4	Office Comptroller/Admin						\$0	\$0	\$0	\$0.00
1	ICT Officer II						10	\$45,845.00	1	0	-1	\$45,845	\$0	(\$45,845)	\$0.00
		1	Admin Secretary	71	B-2	Comptroller	10	\$45,845.00		1	1	\$0	\$45,845	\$45,845	\$0.00
1	Secretary IV						8	\$38,472.00	1	0	-1	\$38,472	\$0	(\$38,472)	\$0.00
1	Senior Executive Officer	1	Senior Executive Officer	72	B-4	Office Comptroller/Admin	10	\$45,845.00	1	1	0	\$45,845	\$45,845	\$0	\$0.00
22	Tax Inspector III	26	Tax Inspector III	73	B-4	Office Comptroller / Finance	10	\$45,845.00	22	26	4	\$1,008,590	\$1,191,970	\$183,380	\$0.00
	Tax Inspector III		Tax Inspector III	74	B-5.1	SM Audit T1						\$0	\$0	\$0	\$794.00

	Tax Inspector III		Tax Inspector III	75	B-5.1	SM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	76	B-5.1	SM Collection					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	77	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	78	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	79	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	80	B-5.2	LM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	81	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	82	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	83	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	84	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	85	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	86	B-5.2	LM Collection T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	87	B-5.2	LM Collection T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	88	B-5.2	LM Late Non-Filer					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	89	B-5.2	LM Tax Investigator					\$0	\$0	\$0	\$794.00	
	Tax Inspector III		Tax Inspector III	90	B-5.3	Taxpayer Services					\$0	\$0	\$0	\$0.00	
	Tax Inspector III		Tax Inspector III	91	B-5.3	Taxpayer Services					\$0	\$0	\$0	\$0.00	
	Tax Inspector III		Tax Inspector III	92	B-5.3	Taxpayer Services					\$0	\$0	\$0	\$0.00	
	Tax Inspector III		Tax Inspector III	93	B-5.4	Data Capture					\$0	\$0	\$0	\$0.00	
	Tax Inspector III		Tax Inspector III	94	B-5.5	Vieux Fort(Soufriere)					\$0	\$0	\$0	\$794.00	
			Tax Inspector III	95	B-5.5	Vieux Fort Audit					\$0	\$0	\$0	\$794.00	
			Tax Inspector III	96	B-5.5	Vieux Fort Audit					\$0	\$0	\$0	\$794.00	
			Tax Inspector III	97	B-5.5	Vieux Collections					\$0	\$0	\$0	\$794.00	
			Tax Inspector III	98	B-6	Property Tax					\$0	\$0	\$0	\$0.00	
17	Tax Inspector II	16	Tax Inspector II	99	B-3	Objections	8	\$38,471.89	17	16	-1	\$654,022	\$615,550	(\$38,472)	\$0.00
	Tax Inspector II		Tax Inspector II	100	B-5.1	SM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	101	B-5.1	SM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	102	B-5.1	SM Audit T1					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	103	B-5.1	SM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	104	B-5.1	SM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	105	B-5.1	SM Collection					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	106	B-5.1	SM Late Non-Filer					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	107	B-5.1	SM Late Non-Filer					\$0	\$0	\$0	\$794.00	

	Tax Inspector II		Tax Inspector II	108	B-5.2	LM Audit T2					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	109	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	110	B-5.2	LM Audit T3					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	111	B-3	Objections					\$0	\$0	\$0	\$0.00	
	Tax Inspector II		Tax Inspector II	112	B-5.3	Taxpayer Services					\$0	\$0	\$0	\$794.00	
	Tax Inspector II		Tax Inspector II	113	B-5.5	Vieux Fort Collections					\$0	\$0	\$0	\$0.00	
	Tax Inspector II		Tax Inspector II	114	B-6	Property Tax					\$0	\$0	\$0	\$0.00	
	Tax Inspector II										\$0	\$0	\$0	\$0.00	
											\$0	\$0	\$0	\$0.00	
1	ICT Technician I	1	ICT Technician I	115	B-2	IS	6	\$29,965.00	1	1	0	\$29,965	\$29,965	\$0	\$0.00
21	Tax Officer II	21	Tax Officer II	116	B-4	Office Comptroller/Finance	6	\$29,965.00	21	21	0	\$629,265	\$629,265	\$0	\$0.00
	Tax Officer II		Tax Officer II	117	B-4	Office Comptroller/Finance						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	118	B-4	Office Comptroller/Finance						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	119	B-5.1	SM Audit T1						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	120	B-5.1	SM Audit T2						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	121	B-5.1	SM Audit T2						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	122	B-5.2	LM Collection T1						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	123	B-5.2	LM Collection T1						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	124	B-5.2	LM Collection T2						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	125	B-5.2	LM Collection T2						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	126	B-5.3	Taxpayer Services						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	127	B-5.3	Taxpayer Services						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	128	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	129	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	130	B-5.5	Vieux Fort						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	131	B-5.5	Vieux Fort						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	132	B-5.5	Vieux Fort						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	133	B-5.5	Vieux Fort						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	134	B-6	Property Tax						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	135	B-3	Objections						\$0	\$0	\$0	\$0.00
	Tax Officer II		Tax Officer II	136	B-2	Comptroller/Legal						\$0	\$0	\$0	\$0.00

24	Tax Officer I	20	Tax Officer I	137	B-4	Office Comptroller/Admin	5	\$26,183.00	24	20	-4	\$628,392	\$523,660	(\$104,732)	\$0.00
	Tax Officer I		Tax Officer I	138	B-4	Office Comptroller/Admin						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	139	B-5.1	SM Collections						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	140	B-5.2	LM Collections T1						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	141	B-5.2	LM Collections T2						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	142	B-5.3	Taxpayer Services						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	143	B-5.3	Taxpayer Services						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	144	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	145	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	146	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	147	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	148	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	149	B-5.5	Vieux Fort/Soufriere						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	150	B-6	Property Tax						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	151	B-6	Property Tax						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	152	B-5.1	SM Collections						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	153	B-5.1	SM Collections						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	154	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	155	B-5.4	Data Capture						\$0	\$0	\$0	\$0.00
	Tax Officer I		Tax Officer I	156	B-6	Property Tax						\$0	\$0	\$0	\$0.00
	Tax Officer I											\$0	\$0	\$0	\$0.00
	Tax Officer I											\$0	\$0	\$0	\$0.00
	Tax Officer I											\$0	\$0	\$0	\$0.00
	Tax Officer I											\$0	\$0	\$0	\$0.00
		1	ICT Officer I	157	B-2	IS	10	\$458,445.00		1	1	\$0	\$458,445	\$458,445	\$0.00
		1	HR Officer III	158	B-4	Officer Comptroller/Admin	16	\$69,665.00		1	1	\$0	\$69,665	\$69,665	\$0.00
		1	HR Assistant III	159	B-4	Officer Comptroller/Admin	10	\$45,845.00		1	1	\$0	\$45,845	\$45,845	\$0.00
		1	Assistant Accountant II	160	B-4	Officer Comptroller/Finance	9	\$42,064.00		1	1	\$0	\$42,064	\$42,064	\$0.00
		1	Accounts Clerk III	161	B-4	Officer Comptroller/Finance	5	\$24,936.00		1	1	\$0	\$24,936	\$24,936	\$0.00
		1	Accountant I	162	B-4	Office Comptroller/Finance	12	\$54,163.00		1	1	\$0	\$54,163	\$54,163	\$0.00
		3	Valuation Technician	163	B-6	Property Tax T1	8	\$38,471.00		3	3	\$0	\$115,413	\$115,413	\$0.00
			Valuation Technician	164	B-6	Property Tax T2						\$0	\$0	\$0	\$0.00
			Valuation Technician	165	B-6	Property Tax T3						\$0	\$0	\$0	\$0.00

		3	Valuation Assistance	166	B-6	Property Tax T1	6	\$29,965.00		3	3	\$0	\$89,895	\$89,895	\$0.00
			Valuation Assistance	167	B-6	Property Tax T2						\$0	\$0	\$0	\$0.00
			Valuation Assistance	168	B-6	Property Tax T3						\$0	\$0	\$0	\$0.00
		1	GIS Data Supervisor	169	B-6	Property Tax	12	\$54,163.00		1	1	\$0	\$54,163	\$54,163	\$794.00
		1	Data Entry Clerk	170	B-6	Property Tax	4	\$22,592.00		1	1	\$0	\$22,592	\$22,592	\$0.00
		1	Data Analyst	171	B-6	Property Tax	8	\$38,472.00		1	1	\$0	\$38,472	\$38,472	\$0.00
		1	GIS Assistant	172	B-6	Property Tax	8	\$38,472.00		1	1	\$0	\$38,472	\$38,472	\$0.00
		1	GIS Techn	173	B-6	Property Tax	6	\$29,965.00		1	1	\$0	\$29,965	\$29,965	\$0.00
1	Valuation Assistant (NE)						6	\$29,965.00	1		-1	\$29,965	\$0	(\$29,965)	\$0.00
3	Office Assistant / Driver	3	Office Assistant / Driver	174	B-4	Main Office	3	\$18,999.00	3	3	0	\$56,997	\$56,997	\$0	\$0.00
	Office Assistant / Driver		Office Assistant / Driver	175	B-4	LM Office						\$0	\$0	\$0	\$0.00
	Office Assistant / Driver		Office Assistant / Driver	176	B-4	Property Tax Office						\$0	\$0	\$0	\$0.00
7	Clerk III	0					5	\$26,184.00	7	0	-7	\$183,288	\$0	(\$183,288)	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
	Clerk III											\$0	\$0	\$0	\$0.00
2	Clerk II	0					4	\$22,592.00	2	0	-2	\$45,184	\$0	(\$45,184)	\$0.00
	Clerk II											\$0	\$0	\$0	\$0.00
9	Clerk I	0					3	\$18,999.00	9	0	-9	\$170,991	\$0	(\$170,991)	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
	Clerk I											\$0	\$0	\$0	\$0.00
1	Receptionist III	1	Receptionist III	177	B-4	Office Comptroller/Admin	4	\$22,592.00	1	1	0	\$22,592	\$22,592	\$0	\$0.00
1	Receptionist II	0	Receptionist II				3	\$18,999.00	1	0	-1	\$18,999	\$0	(\$18,999)	\$0.00
5	Clerical Assistant (NE)	1	Clerical Assistant (NE)	178	B-4	Office Comptroller/Admin	3	\$18,999.00	5	1	-4	\$94,995	\$18,999	(\$75,996)	\$0.00

	Clerical Assistant (NE)											\$0	\$0	\$0	\$0.00
	Clerical Assistant (NE)											\$0	\$0	\$0	\$0.00
	Clerical Assistant (NE)											\$0	\$0	\$0	\$0.00
	Clerical Assistant (NE)											\$0	\$0	\$0	\$0.00
1	Office Assistant (NE)	1	Office Assistant (NE)	179	B-4	Office Comptroller/Admin	1	\$11,816.00	1	1		\$11,816	\$11,816	\$0	\$0.00
11	Cleaner (NE)	8	Cleaner (NE)	180	B-4	Office Comptroller (LM)	2	\$15,408.00	11	8	-3	\$169,488	\$123,264	(\$46,224)	\$0.00
	Cleaner (NE)		Cleaner (NE)	181	B-4	Office Comptroller (LM)						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	182	B-4	Office Comptroller Property						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	183	B-4	Office Comptroller VF						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	184	B-4	Main Office						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	185	B-4	Main Office						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	186	B-4	Main Office						\$0	\$0	\$0	\$0.00
	Cleaner (NE)		Cleaner (NE)	187	B-4	Main Office						\$0	\$0	\$0	\$0.00
	Cleaner (NE)	187							187	187	0	\$7,646,066	\$8,961,745	\$1,315,679	\$903,000.00
	Cleaner (NE)														
	Cleaner (NE)														
0	On Loan from Other Agency														
0	On Loan from Other Agency														
0	On Loan from Other Agency														
0	Temp														

Figure 11: Analysis of Staffing Positions - Old Structure vs New Structure

(Source : IRD Strategy Document, 2015)

Improvements to physical layout

As part of the restructuring exercise, it was agreed that the layout of some sections needed to be changed to accommodate the new structure requirements. As such, discussions were held with officials from the Ministry of Physical Planning to determine the best use of the space and to estimate the cost of the work required to make those changes. The cost was determined to be adequate using best of judgement techniques.

Staff Training and Stakeholder consultations

The amount estimated in the budget was based on expert judgement. The training budget was discussed with the CARTAC expert because some of the training being requested would be training that could be funded by CARTAC. The amounts reflected in the budget covers training that would not be sponsored by CARTAC and covers morning break, lunch and stationary.

Determine Budget

Budgeted cost

It was established that the current cost of operating the IRD was approximately \$17 million. Due to the Reform, it is anticipated that the cost of operating the revised structure in year one (1) will be approximately \$19 million, representing an increase of approximately 2 million dollars. The increased cost was attributed to the following:

Chart 16: IRD Reform Budget

	YEAR 1 \$	YEAR 2 \$
Salaries & Wages	1,315,679	1,315,679
Travel & Subsistence	252,755	252,755
Improvements to the physical layout (VAT and main Office)	520,000	0
Project Coordinator's Salary	69,665	69,665
Project Coordinator's Travel & Subsistence	9,828	9,828
Staff Training	20,000	8,000
Stakeholder Consultations	8,000	5,000
TOTAL	2,195,927	1,660,927

(Source: IRD Reform Strategy document, 2015)

However, due to budgetary constraints, Cabinet approved the New Organizational Structure in principle. The implementation of the new structure had to be executed in Phases.

Phase 1

The implementation of the 1st phase of the reform was scheduled for July 2015. Approval and funding was provided for the creation of the Project Coordinator Position and funding to upgrade the positions within the Large and Medium Taxpayer Section only.

Revised Reform Budget

The key benefit in determining the Budget according to PMI (2013, p. 236) is that it determines the cost baseline against which project performance can be monitored and controlled. The Budget will be revised to include Management Reserve of 3% and Contingency Reserve of 5%. Expert judgement was used to identify the percentage allocated for the management and contingency reserve.

The cost baseline will be calculated by adding the contingency reserve to the cost estimates. ($\$3,856,854 + \$192,847 = \$4,049,696$) The total cost to execute the IRD Reform is $\$4,171,186$ (the Cost Baseline + Management Reserves. $\$4,049,696 + \$121,490$)

The project cost baseline may only be changed with authorization by the Project Leader/Sponsor.

Chart 17: Revised IRD Reform Project Budget

	Year 1 \$	Year 2 \$	Totals
Salaries & Wages	1,315,679	1,315,679	3,947,037
Travel & Subsistence	252,755	252,755	758,255
Improvements to the physical layout (VAT and main Office)	520,000		520,000
Project Coordinator's Salary	69,665	69,665	139,330

	Year 1 \$	Year 2 \$	Totals
Project Coordinator's Travel & Subsistence	9,828	29,828	19656
Staff Training	20,000	8,000	28,000
Stakeholder Consultations	8,000	5,000	13,000
Total			3,856,854
Contingency (5%)			192,847
Management (3%)			121,490
GRAND TOTAL			4,171,186

(Source: Author of Study)

Control Costs

“Control Costs is the process of monitoring the status of the project to update the project costs and managing changes to the cost baseline. The key benefit of this process is that it provides the means to recognize variance from the plan in order to take corrective action and minimize risk”. (PMI, 2013, p. 215).

The Cost Management Plan establishes the activities and criteria for planning, structuring, and controlling project costs. Cost estimating and cost controls are the most important evaluation and control items for Government funded projects. The Accountant on the Project should present a status report on the Project Finances at the Project teams Bi-monthly Meetings. Actual costs and cost variances must be reported regularly to the Steering Committee. Any cost change over five percent would require committee approval.

During the bi-monthly project progress meeting, the Project Manager will meet with Project Leader to present and review the project's cost performance for the preceding month. The PM and Accountant assigned to the Project will jointly create the cost

baseline and the Cost Management Plan. Beginning with the preliminary cost estimates identified in the Initiation phase. The PM will also develop updated cost estimates to perform any work included in the revised schedule.

The Project Manager is responsible for accounting for cost deviations and presenting the Project Sponsor with options for getting the project back on budget. The Project Sponsor has the authority to make changes to the project to bring it back within budget.

The PM will work with the Project Leader and Accountant assigned to the Project to define various roles and expectations for resources involved in managing the overall project cost. The PM will be intimately involved in managing the Budget. This involves reviewing and the approval of all project expenses, project cost establishment, review of budget details, and day-to-day cost management. Using a disciplined project management approach to manage project costs will help ensure that the project is delivered on time and within budget.

The PM will be responsible for managing and reporting on the project costs throughout the duration of the project. During the monthly project status meeting, the PM will present and review the project's cost performance for the preceding month. Performance will be measured using earned value, as defined below. The PM will also account for cost deviations and present to the Project Leader, Project Steering Committee with options for resolving project budget shortages or overages.

The PM will present the Steering Committee with options for corrective actions within five business days from when the cost variance is first reported. Within three business days from when the Steering Committee selects a corrective action option, the PM will present the Project Sponsor with a formal Corrective Action Plan. The Corrective Action Plan will detail the actions necessary to bring the project back within budget and the means by which the effectiveness of the actions in the plan will be measured. Upon acceptance of the Action Plan it will become a part of the project plan and the project will be updated to reflect the corrective actions.

The Project Leader has the authority to make changes to the project to bring it back within budget.

Cost Change Control Process

The cost change control process will follow the established project change order process. (Figure 7: Change Management Flow Chart.) Approvals for project budget/cost changes must be approved by the project leader/sponsor.

The PM will document the change request outcome as necessary and update WBS, schedule and budget documentation if impacted. If there is a change in the budgeted total cost or in how the estimated costs will be incurred over the remaining life of the project, a new project budget baseline should be set.

Once a change request has been reviewed and approved, the Project Manager will be responsible for adjusting the schedule and communicating all changes and impacts to the Project Team, Project Leader, and stakeholders. All change requests will be archived in the project records database

4.4 Project Quality Management

“Project Quality Management includes the processes and activities of the performing organization that determine quality policies, objectives, and responsibilities so that the project will satisfy the needs for which it was undertaken”. “Project Quality Management works to ensure that the project requirements, including product requirements, are met and validated”. (PMI, 2013, p. 227)

Project Quality Management processes include: Plan Quality Management, Perform Quality Assurance and Control Quality.

Although the IRD Reform project had no documented Quality Management Plan, the CARTAC Expert made sure every bit of information used to make decisions regarding the development of the new organization structure was validated.

The focus of Objective 1 of the Reform was to create a new organization structure based on best practice.

The Expert shared that the approach to Quality Management was based on the Australian Business Excellence Framework (ABEF). This provided the principles as the basis for designing the new organization structure.

1. Clear direction and mutually agreed plans enable organizational alignment and a focus on the achievement of goals.
2. Understanding what customers and other stakeholders value, now and in the future, enables organizational direction, strategy and action.
3. All people work in a system. Outcomes are improved when people work on the

system and its associated processes.

4. Engaging people's enthusiasm, resourcefulness and participation improves organizational performance.
5. Innovation and learning influence the agility and responsiveness of the organization.
6. Effective use of facts, data and knowledge leads to improved decisions.
7. Variation impacts predictability, profitability and performance.
8. Sustainable performance is determined by an organization's ability to deliver value for all stakeholders in an ethically, socially and environmentally responsible manner.
9. Leaders determine the culture and value system of the organization through their decisions and behavior.

The ABEF is a non-prescriptive leadership and management system that describes the essential elements of organizational systems in seven categories and based on twelve quality principles (The Local Government and Municipal Knowledge Base, n.d.).

Special attention was given to the designing and staff numbers for the new structure. The IRD Management relied on the expert judgement of the CARTAC expert in determining the number of staff per section. The CARTAC expert utilized "industry best practice" in determining the number of staff required per taxpayer grouping to effectively manage the group. Final presentation of the new structure was done using MS Visio. The Expert ensured that every shape was the same size and the lines were of equal length and the correct nomenclature was used to identify the new divisions.

A Quality Management Plan template from Project Management Docs and the Division of Information Technology Project Management was used to develop the IRD Reform Quality Management Plan.

IRD Reform

QUALITY MANAGEMENT PLAN

October 2017

(Source: Project Management Docs., n.d. and Division of Information Technology
Project Management Advisor, n.d.)

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Introduction
Purpose and Objectives
Quality Management Scope
Quality Management Approach
Quality Planning
Quality Assurance
Quality Control
Quality Management Roles and Responsibilities

Introduction

The Quality Management Plan will establish the activities, processes, and procedures for ensuring a quality product upon the conclusion of the project. The purpose of this plan is to:

- Ensure quality is planned
- Define how quality will be managed
- Define quality assurance activities
- Define quality control activities
- Define acceptable quality standards

Purpose and Objectives

The purpose of the IRD Reform Quality Management Plan is to establish the goals, processes, and responsibilities required to implement effective quality management functions for the project. This quality Management Plan defines how the Project Team will implement, support, and communicate project quality practices for use with the IRD Reform Project.

The Quality Management Plan will accomplish the following objectives for the IRD Reform project:

- Outline the purpose & scope of quality activities
- Define how quality will be planned and managed
- Define quality assurance activities
- Define quality control activities
- Define acceptable quality standards
- Define roles and responsibilities for quality management activities

This will be achieved through applying quality management principles and practices into management of the project in an integrated manner.

Quality Management Scope

This Quality Management Plan defines the activities and processes related to managing the quality of the IRD Reform organization design and implementation effort. This includes project management, detailed analysis, business process re-engineering, design and configuration, modification.

Quality Management Approach

The quality management approach for IRD Reform will help ensure quality is planned for both the deliverables and processes. In order to be successful, this project will meet its quality objectives by utilizing an integrated quality approach to define quality standards, measure quality and continuously improve quality. The IRD Reform is seeking to create a new organization structure focused on best practices.

The IRD Reform Project Quality Approach involves including stakeholders early in the project phases. This will allow the Project Team to focus on items related to quality in the initial stages so that specific quality activities are incorporated earlier in the project. The IRD Reform Project will also use weekly and monthly project quality measurement reports as a tool to communicate any quality risks or issues that arise.

The purpose for managing quality is to validate that the project deliverables are completed with an acceptable level of quality.

The quality management approach for the Reform project will ensure quality is planned for both the product and process. The Project Manager will define and document all organizational and project specific quality standards for both product and processes. All quality documentation will become part of the Reform Project Management Plan and will be transitioned to project records database upon the successful completion of the project.

Product quality for the IRD Reform project will be defined by the IRD's current standards and criteria based on the Public Service Standards. The focus is on the project's deliverables and the standards and criteria to be used will ensure that the product meets established quality standards and customer satisfaction.

Process quality for the IRD Reform Project will focus on the processes by which the project deliverable are completed. Establishing process quality standards will ensure

that all activities conform to an organizational standard, which results in the successful delivery of the project.

The Project Team will define and document all organizational and project specific quality standards for both product and processes. The quality standard to be applied will be in keeping with the ISO 9001 for Organization Charts and Job descriptions.

Any member of the project team can identify quality improvements. Each recommendation will be reviewed to determine the cost versus benefit of implementing the improvement and how the improvement will impact the project deliverable. If an improvement is implemented, the project manager will update all project documentation to include the improvement and the quality manager will update the organizational documentation which the improvement affects.

Quality Planning

Quality Planning is the process of identifying quality requirements and/or standards for the project and product, and documenting how the project will demonstrate compliance.

The Quality Management Plan is created during the Planning Phase of the project, and is a parallel activity with other processes through the lifecycle of the project. The intended audience is the Steering Committee, Project Team and Project Leader. Implementation of and compliance with this Plan is the shared responsibility of all project personnel. Both Project Manager and Team should be integrated with and committed to the success of overall Quality Management.

Quality Planning also includes establishing the quality standards, identification of the quality metrics to be applied, creating the quality checklists, and conducting problem remediation activities. These processes are described below.

Identify Quality Metrics

This Quality Planning process identifies the metrics the Team will use. The metrics will be based on the Quality Standards established by the Project Manager and Team, and will be refined during the different phases of the project, and documented in updates to this Quality Management Plan. The Project Team will use the Quality Metrics to evaluate whether the project is achieving its goals.

A few metrics hav

e been added below to demonstrate the process.

Chart 18: IRD Reform Quality Metrics Measurements

Deliverable	Metrics	Measurement Method
Product Metrics		
New Function based organization structure	Organization Structure is 100% compliant to ISO 9001 - Organizational Structure and the job description requirements	Description and work flow of organization chart in relation to work processes.
New Job Descriptions	Organization Structure is 100% compliant to ISO 9001 - Organizational Structure and the job description requirements	Content of Job Description should include - Title, Subjection, External qualifications required, internal qualifications required List of responsibilities and list of authorities.
Improved office Layout (Design)	100% Adherence to Office Ergonomics Standards and Customer satisfaction	Ease of access by the Customer. Design consideration worker productivity, safety and health. Office space, workstation, lighting specifications.

Deliverable	Metrics	Measurement Method
Project Metrics		
Schedule Variance	Cost Variance of 0 or a positive value	The difference between the completed work and the planned schedule. Amount the project is ahead or behind the scheduled delivery date.
Cost Variance	Cost Variance of 0 or a positive value	The difference between the completed work cost and planned costs

(Source: Author of Study)

Create Quality Checklists

This Quality Planning process identifies the Quality Checklists the Team will use. The Project Manager and Team will define and develop the Quality Checklists that will be applicable to the IRD Reform Project. The Project Team will use the quality checklists an integral part of the process and product quality reviews. The Process Quality Assurance and Product Quality Assurance sections of this Quality Management Plan discuss the application of these checklists to the respective quality assurance processes.

The Quality Checklist in Chart 18 below will assist the Project Team in documenting Quality Standards and requirements.

Chart 19: Quality Checklist Template

Quality Checklist					
Project:					Date:
Quality Item	Verification				
	Yes	No	N/A	Date	Comments
Does the project have an approved Quality Management Plan?					
Has the Quality Management Plan been reviewed by all stakeholders?					
Do all stakeholders have access to the Quality Management Plan?					
Is the Quality Management Plan consistent with the rest of the overall Project Plan?					
Have Product Quality metrics been established, reviewed, and agreed upon?					
Have Process Quality metrics been established, reviewed, and agreed upon?					
Do all metrics support a Quality Standard which is acceptable?					
Do all metrics have agreed upon collection mechanisms?					
Do all metrics have an agreed upon collection frequency?					
Have Quality Metrics review meetings been scheduled throughout the project's duration?					
Are all metrics clear, measurable, controllable, and reportable?					
Is the Project Team familiar with the project's quality review process?					
Does the project have an appropriate number of resources assigned for quality assurance and control?					
Has the project team established a repository for all quality documentation?					
Do all team members have access to the quality documentation repository?					
Have all appropriate team members been notified of their required participation in quality reviews?					

Quality Checklist					
Project:					Date:
	Verification				
Quality Item	Yes	No	N/A	Date	Comments
Have quality responsibilities been assigned and documented and the applicable personnel notified?					
Have process Quality Standards been established, documented, and communicated?					
Have quality thresholds and limits been established, documented, and communicated?					
Does the change control process accommodate project changes based on quality improvements?					
Is the Project Leader aware of his/her responsibilities relating to quality acceptance?					
Is the external Stakeholder aware of his/her responsibilities relating to quality acceptance?					

(Source: Project Management Doc, n.d.)

Quality Assurance

The following actions should be completed as part of Quality Assurance planning utilizing Process Analysis:

- Identify key processes to be reviewed
- Identify quality review standards
- Identify stakeholder expectations for effective business process
- Describe the Quality Assurance activities & tools
- Establish measurement timelines & resultant actions

Quality Assurance, which is focused on the project's processes, provides confidence that the quality requirements can be fulfilled and helps ensure that the project's processes used to manage and deliver the project's product or service are effective and being applied. In order to ensure quality, an iterative quality process will be used throughout the project life cycle. This iterative process includes measuring process metrics, analyzing process data, and continuously improving the processes.

To identify, assess, respond to, monitor, and control project quality, all IRD Reform Key stakeholders will be involved.

The Project Manager will schedule bi-weekly meetings to review the findings of the Quality Assurance activities. In these Quality Assurance reviews, an agenda item will include a review of project processes, any discrepancies and/or audit findings and a discussion on process improvement initiatives. These reviews, findings, and assessments should result in some form of process and/or product improvement. All process improvement efforts must be documented, implemented, and communicated to all team members as changes are made.

The matrix below describes some of the Quality Assurance Standards for the IRD Reform project. Critical project processes are the activities that must be undertaken correctly and effectively to create the deliverables.

Chart 20: Quality Matrix Standards

Project Process	Quality Assurance Standard	Inputs Include
Project Schedule Management	<p><u>Objective:</u> Verification that Project Schedule Management activities are performed via a documented process.</p> <p><u>Per the Project Schedule Management Plan:</u></p> <ul style="list-style-type: none"> • Project schedule review meetings occur • Project schedule review meetings are well attended • Modifications to the project schedule approved and tracked • Impact estimations occurring outside of/prior to the schedule modification process • Roles and responsibilities are well defined • Action items from review meetings are documented and tracked to completion 	<p>Schedule Management Plan</p> <p>Project Schedule Standards</p>

Project Process	Quality Assurance Standard	Inputs Include
Design Review	<p><u>Objective:</u> Verification that Design Review activities are performed via a documented process.</p> <p><u>Per Design Review standards document:</u></p> <ul style="list-style-type: none"> • Design review meetings occur • Design review meetings are well attended • Modifications to the design documents are approved, tracked, and documented appropriately • A process is in place to communicate design changes to Project Leader • Roles and responsibilities are well defined • Steering Committee review and analysis of design quality, based on checklists, occurs on schedule • Design review processes are implemented to ensure that the design inputs were correctly selected and incorporated 	<p>Design Standards</p> <p>Design Review Process Document</p>

Project Process	Quality Assurance Standard	Inputs Include
Change Management	<p><u>Objective:</u> Verification that Change Management activities are performed via a documented process.</p> <p><u>Per Change Management Plan:</u></p> <ul style="list-style-type: none"> • Change Management meetings occur • Meetings are well attended • Agenda created for each meeting and distributed 24 hours prior • Minutes for each meeting posted within 24 hours of meeting end • A process is in place to communicate approved changes to the Project Leader • Roles and responsibilities are well defined 	<p>Change Management Plan</p> <p>Project Management Plan</p>
Risk Management	<p><u>Objective:</u> Verification that Risk Management activities are performed via a documented process.</p> <p><u>Per Risk Management Plan:</u></p> <ul style="list-style-type: none"> • Meetings are well attended • Agenda created for each meeting and distributed 24 hours prior • Minutes for each meeting posted within 24 hours of meeting end • Risks & Issues appropriately categorized based on risk level, impact, etc. • Roles and responsibilities are well defined • Risks are escalated to the Steering Committee as needed 	<p>Project Management Plan</p> <p>Risk Management Plan</p>

(Source: TBSM Quality Management Plan, n.d.)

Quality Control

Quality Control focuses on the deliverables of the Reform. It is the process of monitoring project deliverables to verify that the deliverables are of acceptable quality and are complete and correct, and includes the inspection, analysis, and actions required to ensure quality output. The IRD Reform Quality Control process will involve the following steps:

- Verifying, validating, and monitoring of work to ensure the requirements for quality and scope of work are being fulfilled
- Monitoring output of workflows progress, detecting problems and allowing for corrections prior to completion of deliverables.

The Project Manager will schedule regularly occurring project and document reviews. In these reviews, an agenda item will include a review of any discrepancies and/or audit and a discussion on product improvement initiatives.

The matrix below describes the Quality Control Standards for the IRD Reform project:

Chart 21: Quality Control Standards

Project Product	Quality Control Standards	Inputs Include
Project Schedule Inspection	<ul style="list-style-type: none"> • Resource allocations do not exceed 100% • Plan is base lined • All tasks (excluding summary & milestone) have resources assigned • All project phases are represented 	<ul style="list-style-type: none"> • Project Plan Document • Project Schedule Standards

Project Product	Quality Control Standards	Inputs Include
Change Management Documentation Review	<ul style="list-style-type: none"> • Minutes are updated weekly with next actions, owners, and due dates • Change Orders are properly documented and contain all necessary impact assessments and approvals • Approved change orders are reflected in the schedule 	<ul style="list-style-type: none"> • Change Management Plan • Change Control Guidelines • Project Management Plan
Risk Management Review	<ul style="list-style-type: none"> • Risks & Issues are properly documented in the tracking tool • Risks properly categorized 	<ul style="list-style-type: none"> • Project Management Plan • Risk Management Plan
Requirements Traceability Matrix audit	<ul style="list-style-type: none"> • Requirements uniquely identified and traced to design document(s) 	<ul style="list-style-type: none"> • Requirements Management Plan
Design Document Inspection	<ul style="list-style-type: none"> • Proper template used to create the design • Approvals obtained and documented in a corresponding document • Design free of spelling and grammar errors 	<ul style="list-style-type: none"> • Design Standards & Guidelines • Functional Design Plan

(Source: TBSM Quality Management Plan, n.d.)

Quality Management Roles and Responsibilities

All members of the IRD Reform Project Team will play a role in Quality Management. It is imperative that the team ensures that work is completed at an adequate level of quality from individual work packages to the final project deliverable.

Quality roles and responsibilities for the IRD Reform Project are as follows:

IRD Reform Project Leader

- Responsible for approving all Quality Standards for the IRD Reform Project
- Review Quality Reports and assist in resolution of escalated issues
- Sign off authority on the final acceptance of the project deliverables

IRD Reform Project Manager

- Implement the Quality Management Plan to ensure all tasks, processes, and documentation are compliant with the plan
- Responsible for quality management throughout the duration of the project
- Collaborate with the Steering Committee in the development of quality metrics and standards by phase
- Ensure team members comply with Quality Management Processes
- Provide oversight to the closure of corrective actions arising from quality reviews
- Communicate Quality Standards to the Project Team and stakeholders
- Provide overall leadership of quality management activities, including managing quality reviews and overseeing follow-on corrective actions
- Develop and maintain a Quality Assurance Plan
- Generate and maintain a schedule of Quality Assurance activities
- Collaborate with the Steering Committee in the development of Quality Metrics and Standards
- Schedule and perform evaluations of process Quality Assurance reviews
- Escalate non-compliance issues to the Project Leader.
- Update the Quality Management Plan and maintain the overall Quality Standards for the IRD Reform Project processes and products.
- Provide oversight to the closure of corrective actions arising from quality reviews

IRD Reform Project Team

- Oversee and support the application of Quality Standards for the IRD Reform Project processes and products to their respective team members
- Collaborate with the Steering Committee in the development of the quality plan, including quality metrics and standards.
- Participate in Quality Management reviews as required
- Perform Quality Assurance activities and Quality Control inspections as appropriate
- Recommend tools and methodologies for tracking quality and standards to establish acceptable quality levels
- Create and maintain Quality Control and Assurance Logs throughout the project
- Conduct process and product assessments, as described within this plan, using objective criteria
- Communicate results from assessments with relevant stakeholders
- Ensure resolution of non-compliance instances and escalate any issues that cannot be resolved within the project
- Identify lessons learned that could improve processes for future products
- Develop and maintain metrics

Quality Measurements & Tools

The IRD Reform deliverables and processes identified in the quality planning sections of this document must be measured and should fall within the established standards and tolerances. When Quality Control measurements do not meet the agreed-upon quality levels, the Project Manager and Project Leader will define the action steps for the discrepancies. Actions may vary depending on the process or the deliverable being inspected or reviewed.

The tables below are examples of Quality Assurance/Quality Control logs that may be used by the IRD Reform Project Team in conducting these measurements. These logs will also be retained as supporting documentation.

Chart 22: Quality Control Log Template

ID Number	Review Date	Deliverable Reviewed	Findings	Resolution	Resolution Date

(Source: DoIT Project Management Advisor, 2006)

Chart 23: Quality Assurance Log Template

ID Number	Review Date	Process Reviewed	Findings	Resolution	Resolution Date

(Source: DoIT Project Management Advisor, 2006)

Review Checklist: Process Quality Assurance

Project:

Reviewed By:

Review Date(s):

Chart 24: Review Checklist

Project Schedule Management			
	Yes	No	Comments
Project schedule review meetings occur?	<input type="checkbox"/>	<input type="checkbox"/>	
Project schedule review meetings are well attended?	<input type="checkbox"/>	<input type="checkbox"/>	
Modifications to the project schedule approved and tracked?	<input type="checkbox"/>	<input type="checkbox"/>	
Impact estimations occurring outside of/prior to the schedule modification process?	<input type="checkbox"/>	<input type="checkbox"/>	
Roles and responsibilities are well defined?	<input type="checkbox"/>	<input type="checkbox"/>	
Action items from review meetings are documented and tracked to completion?	<input type="checkbox"/>	<input type="checkbox"/>	
Design Review			
	Yes	No	Comments
Design review meetings occur?	<input type="checkbox"/>	<input type="checkbox"/>	
Design review meetings are well attended?	<input type="checkbox"/>	<input type="checkbox"/>	
Modifications to the design documents are approved, tracked, and documented appropriately?	<input type="checkbox"/>	<input type="checkbox"/>	
A process is in place to communicate design changes?	<input type="checkbox"/>	<input type="checkbox"/>	
Roles and responsibilities are well defined?	<input type="checkbox"/>	<input type="checkbox"/>	
Executive review and analysis of design quality, based on checklists, occurs on schedule?	<input type="checkbox"/>	<input type="checkbox"/>	

Design review processes are implemented to ensure that the design inputs were correctly selected and incorporated?	<input type="checkbox"/>	<input type="checkbox"/>	
Change Management			
	Yes	No	Comments
Change Management meetings occur?	<input type="checkbox"/>	<input type="checkbox"/>	
Meetings are well attended?	<input type="checkbox"/>	<input type="checkbox"/>	
Agenda created for each meeting and distributed 24 hours prior?	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes for each meeting posted within 24 hours of meeting end?	<input type="checkbox"/>	<input type="checkbox"/>	
A process is in place to communicate approved changes?	<input type="checkbox"/>	<input type="checkbox"/>	
Roles and responsibilities are well defined?	<input type="checkbox"/>	<input type="checkbox"/>	
Risk Management			
	Yes	No	Comments
Meetings are well attended?	<input type="checkbox"/>	<input type="checkbox"/>	
Agenda created for each meeting and distributed 24 hours prior?	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes for each meeting posted within 24 hours of meeting end?	<input type="checkbox"/>	<input type="checkbox"/>	
Risks & Issues appropriately categorized based on risk level, impact, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	
Roles and responsibilities are well defined?	<input type="checkbox"/>	<input type="checkbox"/>	
Risks are escalated to Project Leader as needed?	<input type="checkbox"/>	<input type="checkbox"/>	
Peer Review			
	Yes	No	Comments
Peer reviews in place and results are documented?	<input type="checkbox"/>	<input type="checkbox"/>	
Formal and informal reviews in place?	<input type="checkbox"/>	<input type="checkbox"/>	

Actions

ID	Action Item	Assigned To	Due By
			[mm/dd/yyyy]
			[mm/dd/yyyy]
			[mm/dd/yyyy]

Approvals

Project Manager: _____ **Date:** ___/___/___

Project Leader: _____ **Date:** ___/___/___

(Source: TBSM Quality Management Plan, n.d.)

Quality Management Records and Reports

The IRD Reform project team will maintain records that document assessments performed on the project. Maintaining these records will provide objective evidence and traceability of assessments performed throughout the project's life cycle. Examples of records include the process and product assessments reports, completed checklists, metrics, and weekly/monthly status reports. The Project Team will use a shared document repository to contain the reporting data and the reports produced as part of the quality activities and reviews. The records will be maintained through the implementation phase of the project.

Once a change request has been reviewed and approved, the Project Manager will be responsible for adjusting the schedule and communicating all changes and impacts to the Project Team, Project Leader, and stakeholders. All change requests will be archived in the project records database.

4.5 Project Human Resource Management

The most important resource to a project is its people—the Project Team. Human Resources in Project Management focus on Project Team recruitment, organization and management until the end of a given project. Its role starts from defining core competencies which are going to be needed, to team building and motivation. (Demilliere, n.d.)

The IRD Reform fell short in this critical area. Only a Project Manager was assigned full time to work on the Reform Project. However, because of the magnitude of this Reform Project, it would have been beneficial to put a Steering Committee and a Project Team in place.

The Human Resource Management Plan is a component of the Project Management Plan, and describes how the Project Team is acquired, managed, and developed.

In relation to re-organizing the IRD along functional lines, the IRD Management Team can be referred to as the Project Team. The Expert worked closely with the IRD Management Team and the Project Manager in determining the best-suited organization structure, grade levels and number of staff required per section. This meant that the Managers were constantly pulled away from the management of their respective sections to attend numerous meetings and consultations with the Expert.

Although the objective was met and a new organization structure was developed for the IRD, it was not without setbacks in other areas. Some critical activities namely the Staff Audit and Gap Analysis, which would have assisted the Managers with making better decisions in relations to staff placement in the new structure, could not be completed. This was due to HR Manager having to be engaged in staff structure meetings and not being able to dedicate the necessary time and resources to have these other activities completed in a timely fashion.

Other Managers complained of their regular work being affected by their constant absence from their desk dealing with Reform specific tasks.

Human Resource Planning is also used to determine and identify human resources with the necessary skills required for the success of the project. (PMI, 2013 p. 259) Although there was no Human Resource Management Plan, a decision was taken by the IRD Managers as to which officers within the Department would be best suited to assist the Project Manager on various aspects of the reform. The only downside to this was the timing of the reassignment. The officers who were selected were senior officers in Supervisory positions and any unplanned reassignment would negatively affect their work program.

The Human Resource Management Plan below will detail how to organize, manage and lead the Project Team on future IRD projects.

A Human Resource Management Plan template from the University of Texas was used to develop the IRD Reform Human Resource Management Plan.

IRD REFORM

HUMAN RESOURCE MANAGEMENT PLAN

26TH SEPTEMBER 2017

(Source: UTD Human Resource Plan Template, 2017)

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Staffing Management

Introduction

Human resource management is an important part of the IRD Reform Project. The Human Resources Management Plan is a tool, which will aid in the management of this project's human resource activities throughout the project until completion. The Human Resources Management Plan includes:

- Roles and responsibilities of team members
- Project organization chart
- Staffing management plan to include:
 - a. How resources will be acquired
 - b. Timeline for resources/skill sets
 - c. Training required to develop skills
 - d. How performance reviews will be conducted

The purpose of the Human Resources Management Plan is to achieve project success by ensuring the appropriate human resources are acquired with the necessary skills, team-building strategies clearly defined, and team activities effectively managed. For the purpose of the Reform Project, the Project Team will be sourced from within IRD.

In developing the Human Resource Management Plan, the team will use the Activity Resource Requirements and the Stakeholder Analysis Register as inputs to this process. The tools and techniques utilized to identify the human resources required, the roles and responsibilities of each, and how they will be managed throughout the project lifecycle are expert judgement of the Project Team and meetings.

Roles and Responsibilities

The roles and responsibilities of the Project Team are essential to the success of the IRD Reform Project. In the Planning of Human Resource Management process, it is important that roles and responsibilities are clearly defined. All team members must clearly understand their roles and responsibilities in order to successfully perform their duties of the project. The following project team roles and responsibilities have been established for the IRD Reform:

Project Sponsor (PS), (1 position):

- Provides resources, support for the project, and is accountable for enabling success.
- Provides guidance on project objectives and goals
- Approves Project Charter and Project Plan
- Signs off on all approvals to proceed to next phase
- Vocal and visible project champion
- Ultimate decision maker for project
- May chose to delegate some of these responsibilities
- Review and approve strategies to resolve project risks

Steering Committee (SC) (10 positions) : The Steering Committee who is made up of the Management Team at IRD and representatives from the Ministry of Finance, Budget Department and the Department of the Public service and is responsible to;

- Provide Project Governance/Oversight
- Act as advisory group for the design of the structure and implementation of the project
- Act as vocal and visible project champions and liaisons to stakeholders
- Approve project deliverables
- Approve scope changes to be presented to sponsor

- Help resolve issues and policy decisions
- Provide resources
- Provide subject matter expertise

Project Manager (PM), (1 position): The PM is responsible for the overall success of the IRD Reform Project and has ownership for all Project Management tasks and activities. The PM must:

- Authorize and approve all project expenditures.
- Ensure that all work activities meet established acceptable criteria or fall within acceptable variances.
- Report on the status of the project in accordance with the communications management plan.
- Evaluate the performance of all Project Team members.
- Identify human resources for the project through coordination with the IRD Administration Manager.
- Ensure that the Project Team completes the project within time, scope and budget.
- Develops Project Charter and comprehensive project plan via joint planning with the Project Leader and other members of the Project Team.
- Coordinates and manages the team's performance of project tasks, ensuring integration of all project work with focus on creation of project deliverables and work performance information.
- Secures acceptance and approval of deliverables from the Project Sponsor, Steering Committee and Stakeholders.
- Responsible for communication including status of project health.
- Responsible for risk management, and escalation of issues that cannot be resolved in the team.

- Responsible for managing change requests and documenting decisions made by Steering Committee.
- Manages project procurements working with the Accountant.
- Ensures project is delivered within budget, on schedule and within scope.

Competencies required:

- Demonstrate knowledge, skills and experience in tax administration management (including compliance, audit, taxpayer relations, revenue intelligence) and reforms; experience in change management is desirable;
- Demonstrate skills to prepare realistic operational work plans and put into execution planning schemes and action plans, coordinate and manage a team of multidisciplinary staff and / or professionals as evidenced by prior experience;
- Excellent organizational, analytical and prioritization skills, with ability to follow assigned tasks through to completion;
- Familiarity with government systems and processes including integrity, service culture, and accountability and transparency mechanisms;
- Excellent computing skills and proficiency in the Microsoft's Office package;
- Word processing, Project Management, Excel, Simple accounting, Database management, Spreadsheets;
- E-mail;
- Internet;
- Minimum of ten years working experience in tax administration with a minimum of two 2) years which have been spent at a Supervisory/Management level;
- Certified Project Management Professional (PMP) (Desired).

(Source: IRD Job Descriptions, 2015)

Project Team Subject Matter Experts (SME) (6 positions)

The SME will be recruited from within the IRD. Each officer should have extensive work experience in the administration and functional areas of the IRD. (Audit, Collections, Data Capture, Taxpayer Services, Late Non-Filers, HR)

The SME will work under the direct supervision of the PM. His/her duties will include:

- Assisting in the development of an implementation plan for the successful introduction of the IRD Reform;
- Ensuring project success by providing subject matter expertise to project;
- Advising on subject matter expertise;
- Advising on the development of procedure manuals;
- Assisting in the development of a public relations program;
- Planning the assigned activities in more detail where needed;
- Completing assigned work within the budget, timeline and quality expectations;
- Informing the project manager of issues, scope changes, risk and quality concerns;
- Proactively communicating status and managing expectations.

Competencies required:

- Bachelor's Degree from an accredited University in Management, Business Administration, Human Resource Management or related field, plus 4 years relevant experience in a post at Grade 12
- OR
- Masters Degree in Management, Business Administration, Human Resource Management or a related field plus 1-year relevant experience in a post at Grade 12.

- Sound knowledge of the Staff Orders, Public Service Rules, Regulations and Procedures;
- Excellent interpersonal, negotiating and coaching skills;
- Excellent oral and written communication skills;
- A basic knowledge of the Income Tax Act, which may be acquired, on the job;
- Good supervisory skills and techniques;
- Principles, theories, and practices of public relations;
- Department objectives, organization, structure and mission;
- Principles, theories, and practices of alternative dispute resolution;
- Working knowledge of relevant tax laws and guidelines, and knowledge of the various procedures of the IRD;
- Working knowledge of relevant computer systems, applications and project management;
- Minimum of ten years working experience in tax administration with a minimum of two 2) years should have been spent at a Supervisory/Management level.

(Source: IRD Job Descriptions, 2015)

Public Relations Officer (PRO) (1 position): The Public Relations Officer will be recruited from within IRD and will be responsible for:

- communicating with the team and key stakeholders;
- liaising with, and answering enquiries from media, individuals and other organizations, via telephone and email;
- researching, writing and distributing press releases to targeted media;
- speaking publicly at interviews, press conferences and presentations when directed to by the PM;
- collating and analyzing media coverage;
- organizing press conferences at key milestones during the project;

- maintaining and updating information and engaging stakeholders on social media sites such as Twitter and Facebook.

Competencies required

A first degree in any of the following:

- Business/management;
- Communication and media studies;
- English and creative writing;
- Marketing;
- Politics;
- Social Sciences.

Other Competencies include:

- excellent communication, interpersonal and writing skills;
- competence, flexibility and a willingness to learn;
- excellent organizational and time management skills with the ability to multitask;
- the ability to cope under pressure;
- creativity, imagination and initiative;
- good teamwork, analytical and problem-solving skills;
- business awareness and a good knowledge of current affairs.

(Source: IRD Job Descriptions, 2015)

Accountant (AC) 1 Position: The IRD Accountant III will be assigned to manage the project head within the government accounting system Smartstream. The accountant will be responsible for all financial transactions and financial reports. He/She will also be accountable for:

- Monitoring the progress of the Reform Project, investigating variances and approving expenses;
- Create project accounts in the accounting system;
- Maintain project-related records;
- Authorize the transfer of expenses into and out of project-related accounts;
- Review and approve supplier invoices related to a project;
- Investigate project variances and submit variance reports to the PM;
- Report to PM regarding the remaining funding available for projects;
- Close out project accounts upon project completion;
- Compile information for internal and external auditors, as required.

Competencies required

- A first degree in any of the following;
 - Business/management;
 - Accounting
 - Finance
- An in-depth knowledge of the Finance Act; Financial Regulations and Procurement and Stores Regulation;
- A working knowledge of Income Tax Laws and practice;
- Analytical skills and problem solving techniques for work-related matters;
- Effective communication skills

(Source: IRD Job Descriptions, 2015)

IT Specialist (IT) 1 Position: The IT Specialist will be recruited from within IRD and will be responsible for all IT related tasks within the Project. The IT Specialist will provide guidance and advice as it relates to:

- Workflows
- IT needs of the new structure

The IT Specialist will provide the necessary data to assist the SME with developing the work Programs for the various Sections.

Competencies required:

- Bachelor's Degree in an information technology Computer Science or a related field. Or
- Diploma in Computer Science and 3 year experience in maintenance and support of networked computers.
- Microsoft Certified System Engineer (MCSE); Microsoft Certified System Administrator (MCSA); Cisco Certified Network Associate (CCNA).
- A working knowledge of Income Tax Laws and practice;
- Analytical skills and problem solving techniques for work-related matters;
- Strong documenting and recording information (entering, transcribing, recording, storing, or maintaining information in written or electronic/magnetic form).
- Ability to plan, organize and monitor IS work to ensure achievement of desired results;
- Ability to develop and/or implement new policies, procedures, standards and/or rules/regulations and provide technical and policy leadership and direction within the IS related to data bases;
- Ability to administer the specific network program responsibilities;

(Source: IRD Job Descriptions, 2015)

Project Organizational Chart

This section provides a graphic display of the project's tasks and team members. The purpose of this is to illustrate the responsibilities of team members as they relate to the project's tasks. The responsible, accountable, consult, inform (RACI) matrix was used to aid in communicating roles and responsibilities for the project team and can be seen in chart 25 below.

IRD Reform PROJECT TEAM

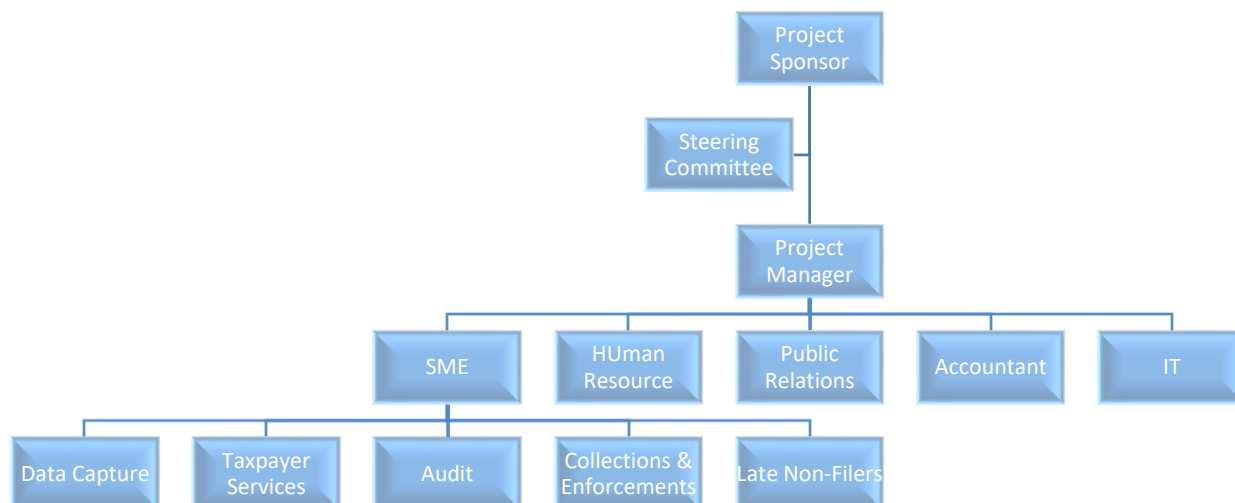


Figure 12: IRD Reform Structure

(Source: Author of Study)

RACI Chart

The following RACI chart below shows the relationship between project tasks and team members. Any proposed changes to project responsibilities must be reviewed and approved by the Project Manager. Changes will be proposed in accordance with the project's change control process. As changes are made all project documents will be updated and redistributed accordingly.

Chart 25: RACI Table

	Project Leader	Steering Committee	CARTAC Expert	Project Manager	Project SME	Acct	HR Manager	IT
Initiate Project	R			A	I	I	I	I
Collect Requirements				R/A	R	I	I	R
Project Scope	R	I	C	A	I			I
Conduct Staff Audit	I	I		A	I		R	I
Prepare Cost Analysis				A	R	R	R	
Determine Design Direction	I	I	C	R/A	R			
Identify Design Criteria	I	I	C	R/A	R		R	
Determine Staff Requirements			C	A	R		R	R
Determine Budget				R/A	I	R		R
Determine IT needs				A	I	I		R
Develop Job Descriptions				A	R		R	
Develop Change Management Plan				R/A	R		R	
Develop Communications Plan				R/A	R			
Stakeholder Management				R/A	R			
Procurements				R/A	R			I
Project Status Reports				R/A	R	R	R	
Key: R – Responsible for completing the work A – Accountable for ensuring task completion/sign off C – Consulted before any decisions are made I – Informed of when an action/decision has been made								

(Source: Author of Study)

Staffing Management

This section contains information on several areas including: when and how human resource requirements will be acquired, the timeline for when resources are needed and may be released, training for any resources with identified gaps in skills required, how performance reviews will be performed, and the rewards and recognition system to be used. The IRD Reform staff will be assigned for specific periods to assist the SME on their various work assignments. All staff reassignments will be coordinated with the Administration Manager.

Staff Acquisition:

For the IRD Reform Project the project staff will consist entirely of internal resources. There will be no outsourcing or contracting performed within the scope of this project. The Project Manager will negotiate with the Administration Manager and the various Section Heads in order to identify and assign resources in accordance with the project organizational structure. The appropriate manager must approve all resources before the resource may begin any project work. The project team will be assigned full time for a year working on the IRD Reform.

Training:

There is currently no training scheduled with regards to the IRD Reform Project since the organization has adequate staff with required skill sets. However, if training requirements are identified, funding will be provided from the project reserve.

Performance Reviews:

The Project Manager will review each team member's assigned work activities at the onset of the project and communicate all expectations of work to be performed. The Project Manager will then evaluate team member's performance on a monthly basis to assess their performance.

Recognition and Rewards:

The scope of this project does not allow for ample time to provide cross training or the potential for monetary rewards. However, workers who demonstrate a positive attitude towards their assigned duties will be recognized at monthly team meetings. Additionally, upon the attainment of a major milestone the Project Team will be treated by the Project Manager and Project Leader.

4.6 Project Risk Management

“Project Risk Management includes the processes of conducting risk management planning, identification, analysis, response planning, and controlling risk on a project. The objectives of project risk management are to increase the likelihood and impact of positive events, and decrease the likelihood and impact of negative events in the project”. (PMI, 2013, p. 309)

Although there was no Risk Management Plan designed for the IRD Reform Project, there was one risk that was etched in the mind of the IRD Managers; that of the possibility of not receiving adequate funding to implement the project in its entirety, due to the current economic conditions that the island was currently facing. However, a plan identifying the way forward in the event that not all the funding was approved was not properly articulated and document revealed by the Project Manager.

It was only after the decision to implement the Project in phases was recommended by the Ministry of Finance, that the IRD Management Team, Project Manager and CARTAC Expert held a series of meetings to discuss the best way forward. It was then decided to request funding for the Large & Medium Section and Headquarters Division as part of the 1st Phase implementation.

The following reasons were highlighted in the Reform Strategy document to support the implementation of these two sections as part of the first phase of the Project;

Headquarters:

The benefits to be gained by the establishment of a headquarters unit include:

- Increased output from specialization. The fact that staff would be focused on targeted activities means that greater relevance and importance will be placed on taxpayers' needs.

- More proactive response to tax management through data analysis and risk management.
- Standardized approached in operations, thereby eliminating duplicity in data analysis, risk management, and other operational procedures.
- Elimination of wrong or confusing interpretations of law.
- Well informed tax-paying public. Taxpayer education shall be the key in increasing the revenue yield of the Department.
- More disciplined workforce. The measurement of productivity and efficiency will enable better decision making regarding staff positioning. In addition, it will help in managing all work related processes.

Large and Medium Taxpayer Section

There is need for the establishment of a large and medium taxpayer Section to focus attention on the state's greatest tax contributors. The benefits to be derived from such a unit include:

- Efficiency in decision-making – These taxpayers usually require high-level staff to deal with their taxation business. This is further supported by the Income Tax Act Cap 15.02 section 87(2)(b) which permits officers to investigate bank accounts of those businesses from a specific grade;
- More effective audits targeted by economic sector. Given that data analysis and risk management will be dealt with by Headquarters, means that staff of this unit will be able to place greater attention to the auditing function;
- One contact with / for taxpayer for all tax types;
- Earlier detection of large taxpayers' non-compliance with filing and payment obligations;
- A reduced stock of arrears and therefore more targeted efforts by late non-filers enforcements officers.

Revenue

It was anticipated that the additional expenditure will be offset by the effective management of the arrears portfolio and current dedication to collection enforcement and more focused Audits by the Large and Medium Taxpayer Section.

Minimum additional revenue was estimated as follows;

Chart 26: IRD Reform Additional Revenue Projections

	YEAR 1 \$
Tax Change VAT Large & Medium Audits 25%	665 Mil
Tax Change Corporate Tax Large & Medium 10%	2.2 Mil
Tax Arrears	3 Mil
TOTAL	5.2 Mil

NB. The above estimates are subject to general economic conditions, trade, world growth and Governments policy decisions.

(Source: IRD Reform Strategy Document, 2015)

The following Risk Management Plan adapted from Project Management Docs. and Tennessee Business Solutions Methodology (TBSM) is being used to identify the processes involved in identifying risks and the methodology used to developing strategies to mitigate or avoid those risks.

IRD Reform Project Risk Management Plan

Prepared by: Lisa Goodman
Date: November 2017

(Source: Tennessee Business Solutions Methodology, n.d. and Project Management Docs, n.d.)

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- Risk Management Approach
- Roles and Responsibilities
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- Risk Response Planning
- Risk Monitoring, Controlling and Reporting

Introduction

A risk is an event or condition that, if it occurs, could have a positive or negative effect on a project's objectives. The purpose of the Risk Management Plan for IRD Reform is to establish the framework in which the Project Team will identify risks and develop strategies to mitigate or avoid those risks. This plan also defines how risks associated with the project will be recorded, and monitored throughout the lifecycle of the project.

Risk Management Approach

The basic Risk Management approach for IRD Reform is to identify critical risks and take necessary action before issues arise that impact project objectives. Many different tools will be used as part of this strategy. Risk should be monitored and controlled throughout the duration of the project. The process starts with developing the risk management plan, followed by identifying risks, performing qualitative analysis, performing quantitative analysis if required, and planning risk responses. This process is iterative and is required to be executed several times during the life of the project.

The approach taken to manage risks for this project will include a methodical process by which the project team will identify, score, and rank various risks through brainstorming sessions. Risk information identified by the Project Team will be entered into the Risk Register. The Project Manager will maintain the Risk Register, and Risk information will be a principal topic in all IRD Reform status meetings. Following the identification of risks,

each one will be analysed and evaluated to determine their likelihood and impact, which will allow the team to prioritize the risk and select the appropriate risk response strategies for managing them.

New risks will be reviewed to determine if mitigation action is required. For those risks that are simply accepted, they are put on a watch list to be monitored during the Control Risk process. The most likely and highest impact risks will be added to the project plan to ensure that the assigned team member will take the necessary steps to implement the mitigation response at the appropriate time during the project. Team members will provide status updates on their assigned risks at project team meetings. Upon completion of the project, during the closing process, the Project Manager will analyze each risk and review the risk management process. Based on this analysis, improvements that can be made to the risk management process will be identified for future projects. These improvements will be captured as part of the lessons learned knowledge base.

Roles and Responsibilities

The Chart below provides an overview of the Roles and Responsibilities for the IRD Reform Risk Management activities.

Chart 27: Risk Management Roles & Responsibilities

Role	Responsibilities
Project Manager	<ul style="list-style-type: none"> • Chairs the risk assessment meetings monthly • Coordinates with Project Team to determine if the risk is unique • Ensures that Risk Register is prepared • Determines the impact, timing, and priority of the risk • Continually monitors the projects for potential risks throughout the project lifecycle • Analyzes any new risks that are identified and add these items to the Risk Register • Escalates issues & problems to management • Reviews and updates the risk list monthly
Risk Owners	<ul style="list-style-type: none"> • Determines which risks require mitigation and contingency plans • Generates the risk mitigation and contingency strategies and performs a cost benefit analysis of the proposed strategies • Monitors, controls, and updates the status of the risk throughout the project lifecycle • Aids in the development of the risk response and risk trigger • Carries out the execution of the risk response, if a risk event occurs • Participates in the review, re-evaluation, and modification of the probability and impact for each risk item monthly • Identifies and participates in the analysis of any new risks that occur • Escalates issues/problems to project manager that significantly impact the projects triple constraint or trigger another risk event to occur • Highlights risks that require action prior to the next monthly review • Identifies and escalates risks where strategy is not effective or productive (causing the need to execute the contingency plan)
Other Key Stakeholders	<ul style="list-style-type: none"> • Assists in identifying and determining the context, consequence, impact, timing, and priority of the risk

(Source: Project Management Docs. n.d)

Risk Identification

Risk identification is the most crucial activity in the entire management process. Risk identification will involve a collaborate effort involving the Project Team and key stakeholders, and will include an evaluation of environmental factors, organizational culture and the Project Management Plan including the project scope, schedule, cost, or quality. Careful attention will be given to the project deliverables, assumptions, constraints, Work Breakdown Schedule, cost and other key project documents.

The following methods will be used to assist in the identification of risks associated with IRD Reform:

- Expert Interviews
- Risk Assessment Meetings
- Brainstorming
- Interviewing and root cause analysis

Once all potential risks have been identified, a risk register will be created. Risk will then be quantified to determine their likelihood of occurrence and the impact they might have on project objectives. Critical Risk will be assigned to each Project Team Member who will have full responsibility for managing the particular risk. The Risk Register will be updated regularly and will be stored electronically in the project folder located on the IRD Sever.

Risk Prioritization & Categorization

The following Categories will be used to identify risk for the IRD Reform Project.

1. Organizational
2. External
3. Design
4. Project Management

The Risk Breakdown Structure (RBS) will be used to determine and record the categories of risks after the brainstorming sessions, and will in itself help to find new risks thereby improving the effectiveness and quality of the identify risk process. The RBS below highlights four risk categories: organizational, external, design and project management activities.

Chart 28: Risk Breakdown Structure

LEVEL 0	LEVEL 1	LEVEL 2	LEVEL 3
Project Risk	1.0 Organizational	1.1 Financial Resources	1.1.1 Inadequate funding 1.1.2 Estimating errors
		1.2 Human Resources	1.2.1 Incorrect balance of resources and expertise required 1.2.2 Productivity and employee morale 1.2.3 Inadequate project Management controls
		1.3 Prioritization of tasks	1.3.1 Project Team roles and responsibilities not clearly defined
	2.0 External	2.1 Stakeholders	2.1.1 Level of cooperation and participation

LEVEL 0	LEVEL 1	LEVEL 2	LEVEL 3
		2.2 Economic	2.2.1 Economic conditions
		2.3 Cultural	2.3.1 Political
	3.0 Design	3.1 Quality	3.1.1 Design of Organization Structure
		3.2 Functionality	
		3.3	
	4.0 Project Management	4.1 Planning & Estimating	4.1.1 Project duration 4.1.2 Project costs
		4.2 Communication	4.2.1 Poor team communications

(Source: Author of Study)

In order to determine the severity of the risks identified by the team, a probability and impact factor will be assigned to each risk by the PM. This process will allow the Project Team to prioritize risks based upon the potential impact to the project. Once the risks are identified, they are analysed to identify the qualitative and quantitative impact of the risk on the project so that appropriate steps can be taken to mitigate them. The risk register and prioritization process will be reviewed at weekly team meetings. The Risk Prioritization & Categorization process needs to be repeated as new risk are identified and new information becomes available and updated by the PM.

As risks are assigned a probability and impact factor, the Team will move forward with risk mitigation/avoidance planning.

The Project Manager, with input from the Project Team using the following approach, will assess the probability and impact of occurrence for each identified risk:

The Steering Committee will review the project risks on a monthly basis via updated information provided in the Project Status Reports and provide advice and direction to the Project Manager. The Steering Committee will also be provided with an updated Risk Register for consideration, as required, when additional threats emerge or the likelihood or potential impact of a previously identified risk changes.

Chart 29: Probability Scale

Rating	Interpretation	Probability Range
5	Very likely to occur	91 – 99%
4	Probably will occur	61-90%
3	May occur – about half of the time	41-60%
2	Unlikely to occur	21-40%
1	Very unlikely to occur	0-20%

(Source: Author of Study)

Risk Impact

The table below represents the scales used and the effect on three different project objectives, namely: cost, time and quality.

Defined conditions for Impact Scales of a Risk on Major Project Activities					
Project Objectives	Relative or numerical scales are shown				
	Very low / 1	Low / 2	Moderate / 3	High / 4	Very High / 5
Cost	insignificant cost increase	< 10% cost increase	10-20% cost increase	20-40% cost increase	> 40% cost increase
Time	insignificant time increase	project time increase by one month	project time increase by 3 months	project time increase by 6 months	project time increases by over 6 months
Quality	quality degradation barely noticeable	quality degradation noticeable	quality reduction requires sponsor approval	quality reduction unacceptable to sponsor	project results effectively useless

Figure 13: Impact Scale

(Source: PMI, 2013)

Probability and Impact Matrix

Risks are rated according to two variables, their probability and their impact. Whether a given risk has low or high probability or a low or high impact determines what the general response to that risk should be.

Following the rating of the probability and impact, ratings will be assigned to the risk based on the specific combinations of probability and impact, with risk being classified or rated as high risk (red zone), moderate risk (yellow zone) and low risk (green zone).

Chart 30: Probability and Impact Matrix

Probability and Impact Matrix	
PI	Threats
15-25	Red
10-14	Yellow
1-9	Green

(Source: Author of Study)

Risks that fall within the Red and Yellow zones will have a risk response plan, which may include both a risk response strategy, and a risk contingency plan.

Risk Response Planning

The risk response planning involves determining ways to reduce or eliminate any threats to the project, and also the opportunities to increase their impact. The PM is required to work to eliminate the threats before they occur. Likewise, the project manager is also responsible to decrease the probability and impact of threats and increase the probability and impact of opportunities.

For the threats that cannot be mitigated, the project manager needs to have a robust contingency plan and response plan if contingencies do not work.

Each major risk (those falling in the Red & Yellow zones) will be assigned to a risk owner for monitoring and controlling purposes to ensure that the risk will be addressed and managed appropriately.

For each major risk, one of the following approaches will be selected:

- Avoid – The focus will be on eliminating the threat or condition, or avoiding the impact to the project objectives by eliminating the cause. The project plan may need to be altered to account for the risk avoidance. Avoidance may be achieved by changing scope, adding time, or adding resources.
- Mitigate – Identify ways to reduce the probability or the impact of the risk. These steps may be costly and time-consuming, but could be preferable to allowing the risk to go forward in an unmitigated state.
- Accept – This strategy is adopted when it is not possible or practical to respond to the risk by the other strategies, or a response is not warranted by the importance of the risk. When the PM and the project team decide to accept a risk, they are agreeing to address the risk if and when it occurs. The project team accepts that the risk exists and makes no change to the project plan to

address the risk. However, if the risk triggers, there will be a contingency plan ready to be executed.

- Transfer – Shifts the consequence and ownership of a risk by making another party responsible (buy insurance, outsourcing, etc.).

The Project Manager will lead the Project Team in developing responses to each identified risk. As more risks are identified, they will be qualified and the team will develop the response. These risks will also be added to the Risk Register and the Project Plan to ensure they are monitored at the appropriate times and are responded to accordingly.

For each risk that will be mitigated, the Project Team will identify ways to prevent the risk from occurring or reduce its impact or probability of occurring. This may include prototyping, adding tasks to the project schedule, adding resources, etc. Any secondary risks that results from risk mitigation response will be documented and will follow the same risk management protocol as primary risks.

The risks below the threshold values are kept on a “watch list”; there is no need to develop a response plan for them until they cross the threshold values.

A few elements have been added to the Risk Register below to demonstrate the process.

Chart 31: Risk Register

Id	Category	Description of Risk	Triggers	Probable Cause	Consequences	Risk Probability	Risk Impact	Risk Score P*I	Risk Agreed Response	Responsible Individual
1	Organization	The reform project does not proceed, or changes significantly (around time and scope).	Change in Government	A new Government might have a different approach to Reform the IRD.	Delay in Project completion	5	4	20 red	Mitigate Ensure that the Reform is adequately budgeted for and reflected in the “Estimates” and approval by the Cabinet of Ministers is documented	Project Leader
2		Resources (internal and external) working on the reform project do not deliver to the required standard or within time constraints.	Competing priorities from functional work, loss of critical employees to the Department	Lack of commitment to the project Lack of skill	Delay in Project completion Re-working of tasks	4	4	16 red	Mitigate Due diligence in selecting employees to work on the project.	Project Leader Steering Committee

Id	Category	Description of Risk	Triggers	Probable Cause	Consequences	Risk Probability	Risk Impact	Risk Score P*I	Risk Agreed Response	Responsible Individual
3		Employees will leave during the Transition phase of the project.	New job opportunities	Job dissatisfaction	Operational	2	5	10 yellow	Mitigate Keep employees informed as to what is happening and give the assurance that no one will lose they jobs.	Steering Committee
4		Workforce is less productive impacting on the service delivery.	Lower morale during uncertainty, stress, increase in leave taken, disengaged employees,	Lack of information on the Reform Poor communication	Operational	3	5	15 red	Mitigate Ensure that communications plan is followed. Keep staff informed.	Project Manager

Id	Category	Description of Risk	Triggers	Probable Cause	Consequences	Risk Probability	Risk Impact	Risk Score P*I	Risk Agreed Response	Responsible Individual
5		Employee appointments into new positions in the new structure are mismatched.	Managers put their friends in high positions that they are not qualified to hold	Appointments made are not based on a transparent, competitive and robust recruitment process	Operational	3	5	15 red	Mitigate Ensure that the Staff Audit is performed and there is transparency in the appointment process. Strict adherence to the Public service recruitment policy	Project Leader

6		Staff reject new procedures	New procedures not applied	Staff don't participate in training (not adequately prepared for new roles)	Operational	5	5	25 red	<p><u>Mitigate</u> Keep staff informed and engaged thought out the Reform.</p> <p>Mandatory Training will ensure staff are made aware of the new procedures.</p> <p>Reinforcement of policy changes by management; Provide opportunity for staff feedback/input prior to policy/procedure finalisation;</p> <p>Circulate information to staff that promotes how new procedures have improved</p>	Project Manager
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Id	Category	Description of Risk	Triggers	Probable Cause	Consequences	Risk Probability	Risk Impact	Risk Score P*I	Risk Agreed Response	Responsible Individual
									processes	
7	External	Steering Committee unavailable	Steering Committee meetings repeatedly rescheduled due to lack of availability; Members do not attend despite prior confirmation of attendance.	Priority is not given to attending meeting relevant to the Reform Lack of availability will stall progress (delayed decisions will defer output finalization and extend project timelines)	Operational	3	5	15 red	Mitigate Ensure that the person selected to be on the steering committee understand the importance and significance of their role and that of the Reform Project. Confirm meeting schedule at the beginning of the year.	Project Leader

Id	Category	Description of Risk	Triggers	Probable Cause	Consequences	Risk Probability	Risk Impact	Risk Score P*I	Risk Agreed Response	Responsible Individual
		The unavailability of the CARTAC Expert	The work to be accomplished after the Expert's visit is never done. Expert is reassigned	Lack of interest in the Project by the IRD		3	5	15 red	Mitigate Ensure that the Project team and steering committee understand the Project Management and Implementation Plan	Project Leader Project Manager
8	Organizational	Inadequate Funding to complete the project	Project Budget not approved	Funding is redirected	Financial	5	5	25 red	Mitigate Ensure that there is by in from the Minister of Finance and the Budget Office so that the funds needed can be allocated. Re-scope project, focusing on time and resourcing.	Project Leader

(Source: Author of Study)

Risk Monitoring, Controlling, and Reporting

“Control Risks is the process of implementing risk response plans, tracking identified risks, monitoring residual risks, identifying new risks, and evaluating risk process effectiveness throughout the project. The key benefit of this process is that it improves efficiency of the risk approach throughout the project life cycle to continuously optimize risk responses.” (PMI, 2013, p.348)

Risk monitoring and control includes identifying new risks and planning for them, keeping track of existing risks to check if a reassessment of risks is necessary or if any of risk conditions have been triggered, as well as to monitor any risks that could become more critical over time. Risk monitoring also includes tackling those remaining risks that require a longer-term, planned, and managed approach with risk action plans

Risk monitoring and control is exercised during the project execution. During the weekly Project Status meetings, the project situation is reviewed and new risks are identified. If new risks are identified, the entire risk management process is carried through the development of risk response plans. The updated risk register and the watch list are reviewed. Each risk's timeframe, probability, and impact are re-evaluated. The risk register is updated with re-prioritized risks, including the watch list. Some risks may move between the risk register and the watch list. If a reassessment of risks on the “watch list” shows that some of them now have a higher probability and/or impact, they must be taken off the “watch list” and put on the risk register so that a risk response can be developed. As the project progresses, new risks are identified and older risks are managed.

The Risk Register for the IRD Reform will be a log of all identified risks, their probability and impact to the project, the category they belong to, mitigation strategy, and when the risk is estimated to occur. This register will be created in the early planning phase of the project and will involve the Project Team and key stakeholders brainstorming and evaluating using the probability impact scale. Based on the identified risks and timeframes in the risk register, applicable risks will be added to the Project Plan. At the

appropriate time in the plan—prior to when the risk is most likely to occur—the Project Manager will assign a risk owner to ensure adherence to the agreed upon mitigation strategy.

4.7 Project Communications Management Plan

“Project Communications Management includes the processes that are required to ensure timely and appropriate planning, collection, creation, distribution, storage, retrieval, management, control, monitoring, and the ultimate disposition of project information”. (PMI, 2013, p. 287). Clear, consistent, effective communication is the key to project success. Without detailed plans for communications activities that identify the organizational, policy, and material resources needed to carry them out, a project will not be able to plan or secure needed resources, coordinate efforts with other groups, or ensure appropriate reporting of activities and results to key stakeholders.

Ensuring that there was clear and effective communication was a very critical component of the IRD Reform Project. From inception, the Management Team and Project Manager understood the importance of ensuring that both internal and external stakeholders were kept informed as the Project progressed. There was even a component for stakeholder engagement as seen in Chart 32 below.

Chart 32: Communication Activities from the IRD Reform Implementation Plan

Stakeholder engagement	Activity	Start Date	End Date
	Develop communication plan – Internal Identify range of disseminations and engaging staff Clear description of responsibilities / timelines Mechanism for staff feedback	Oct. 2014	Dec. 2014
	Develop communication plan – External Identify range of consultative approaches Clear description of responsibilities / timelines Mechanism for taxpayer feedback	Jan. 2015	May 2015
	Deliver communications as per plan - Internal	Oct. 2014	May 2015
	Deliver communications plan – External	Jan. 2015	June 2015
	Launch of LMTS brand	Apr. 2015	July 2015

(Source: IRD Reform Strategy Document, 2015)

Although a Communications Plan detailing what activities would be executed was not prepared, the IRD Team was engaged in a number of staff presentations, meetings with key government agencies, Tax Practitioners, the Media and key taxpayers.

The following Chart provides information on how the IRD engaged its stakeholders and was derived following an interview with key personnel on the Project.

Chart 33: IRD Communications Plan

Stakeholder	Communication Vehicles & Frequency
Ministry of Finance Officials	Monthly Briefings (Discussion and Hard Copy Document).
IRD Management Team	Bi-weekly briefings E-mails Presentation
Supervisors	Monthly Meetings E-mails Presentation
General Staff Body	Quarterly Meetings e-mails Presentation
Key Government Agencies	Ad Hoc Meetings E-mails Presentation
Tax Practitioners	Ad Hoc Meetings Website Email Tax Bulletins
Large & Medium Taxpayers	Ad Hoc Meetings Website Email Tax Bulletins Media (Audio, Print and visual) Social Media

Stakeholder	Communication Vehicles & Frequency
Small & Micro Taxpayers	Ad Hoc Meetings Website Email Tax Bulletins Media (Audio, Print and visual) Social media
The Media	When the need arises Press Briefings, Press Releases Email Website Social Media

(Source: IRD Reform Strategy Document, 2015)

The Project Manager was required to report on the progress of the reform activities on a monthly basis to the Management Team. Reports also were prepared for Ministry of Finance officials.

This following IRD Reform Communications Management Plan will serve as a guide for Communications Management throughout the lifecycle of the project and will be updated, as communication needs change.

The Communications Management Plan will identify and define the roles of persons involved in the Reform Project, and will include a communications matrix, which will map the communications requirement. The Communication Plan will also cover who will receive the communications, how the communications will be delivered, what information will be communicated, who communicates, and the frequency of the communications. A guide for conducting meetings detailing both the communications rules and how the meetings will be conducted to ensure successful meetings.

A Communication Management Plan template from the Langley Research Center was used to develop the IRD Reform Communications Management Plan.

IRD Reform

Communications Management Plan

October 2017

(Source: FPD Communications Management Plan Template, n.d.)

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Communications Management Approach

The Project Manager will take a proactive role in ensuring effective communications on the project. The communications requirements will be documented in the Communications Matrix presented in this document. The Communications Matrix will be used as the guide for what information should be communicated, who provides the communication, when the communication is to be sent and who should receive the communication.

The process used in formulating this plan was the Project Communications Management processes as detailed in the PMI (2013)

Plan Communications Management

Manage Communications

Control Communications

The communications requirements will be documented in the Communications Matrix presented in this document. The Communications Matrix will be used as the guide for what information to communicate, who is to do the communicating, when to communicate it and to whom to communicate.

A variety of methods may be used to communicate with project stakeholders including status reports, correspondence, meetings and formal presentations.

The PR Expert will be required to develop communications material and to support the delivery of communications. Actual delivery of many of the communication messages will be through the Project Leader, Project Manager and when delegated, the PR Expert - presenting and facilitating briefing sessions, delivering communication locally and soliciting local feedback

The Project Leader or the Steering Committee may require updates or changes as the project progresses. Changes or updates may be required due to changes in personnel, scope, budget, or as the project matures and additional requirements are needed. The PM supported by the PR Expert will be responsible for managing all proposed and approved changes to the Communications Management Plan. Once the Project Leader approves the change, the PM will update the plan along with any supporting documentation and will distribute the updates to the Project Team and all stakeholders.

Communications Objectives

- Advise the citizens of Saint Lucia of the major change taking place in the tax administration;
- Create awareness in the business community of the structure and service changes;
- Explain the reasons and benefits for changing to a functional structure;
- Consult with representatives of the business community and the general public about the changes the new system will bring about, including enhanced taxpayer services, improved audit and collections programmes, to reduce tax avoidance;
- Supply taxpayers and staff with the information they need to operate efficiently and effectively in the new IRD;
- Inform taxpayers about the consequences of failing to meet their obligations;

- Positioning the IRD as being an efficient and effective operating organization thus enhancing the ease of doing business;
- Improve public confidence in the operations of the IRD;
- Obtain feedback.

The Message

Internal Stakeholders (IRD Staff)

- IRD is changing the way we do things, making it easier to do business with the IRD (change Management)
- Modern Job Descriptions
- Enhanced opportunities, training and promotion opportunities based upon capacity and performance
- Moving to a more performance oriented department
- Improved work environment
- More professional staff
- Increased staff competencies and capacity
- Provides an environment for staff to give feedback

External Stakeholders

- IRD is reorganizing to meet the needs of the various taxpayer grouping
- Reduction in the cost and administrative burden
- Simplifying the operations to facilitate the ease of doing business
- A more efficient IRD (doing more with less)

Roles and Responsibilities

Project Leader

The project Leader (the Comptroller) will be the champion of the project and has authorized the project by signing the project charter. The Comptroller will also be responsible for securing the funding of the project from the Sponsor- the Government of Saint Lucia and is ultimately responsible for its success. Since the Project Leader is at the executive level, communications will be presented in summary format unless requested otherwise.

Steering Committee

The Steering Committee includes IRD management and representatives from the Ministry of Finance, the Budget Office and the Department of the Public Service. The Steering Committee will provide strategic oversight for changes that influence the overall IRD Reform. The purpose of the Steering Committee will be to ensure that changes within the IRD are done in accordance to the staff orders and are effected in such a way that it benefits the IRD as a whole and the Government and people of Saint Lucia. The Steering Committee requires communication on matters which will change the scope of the project and its deliverables.

Project Manager

The PM will have overall responsibility for the execution of the project. The PM manages day-to-day resources, provides project guidance, monitors and reports on the projects metrics as defined in the Project Management Plan. As the person responsible for the execution of the project, the PM supports the Project Leader as the co-communicator for the project, distributing information according to the Communications Management Plan.

Project Team

The Project Team will comprise of all persons who have a role in performing work on the project. The Project Team needs to have a clear understanding of the work to be completed and the framework in which the project is to be executed. Since the Project Team is responsible for completing the work for the project, they played a key role in creating the Project Plan including defining its schedule and work packages. The Project Team requires a detailed level of communications which is achieved through day-to-day interactions with the PM and other team members along with weekly team meetings.

Key Stakeholders

Stakeholders includes all individuals and organizations who are impacted by the project. For the IRD Reform project, a subset of the stakeholders will be defined as the Key Stakeholders. These are the stakeholders with whom IRD will need to communicate with on a regular basis. The Key Stakeholders includes the IRD staff and the taxpayers who have a keen interest in the project.

Project Team Directory

The following table will be completed with the contact information for all persons identified in this Communications Management Plan. The email addresses and phone numbers in this table will be used to communicate with these people.

Chart 34: Project Team Directory

Role	Name	Title	Organization/ Department	Email	Phone
Project Sponsor	Minister in the Ministry of Finance				
Project Leader		Comptroller	IRD	Comptroller@ird.gov.lc	468-4700
Project Manager		Snr Tax Inspector	IRD	PM@ird.gov.lc	468-4700
Project Stakeholders	See Stakeholder Register	See Stakeholder Register	See Stakeholder Register	See Stakeholder Register	See Stakeholder Register
Project Team					
CARTAC Expert					

(Source: Author of Study)

Communications Management Constraints

All project communication activities will occur within the project's approved budget, schedule and resource allocations. The PM and PR Expert will be responsible for ensuring that communication activities are performed by the Project Team and without external resources which will result in exceeding the authorized budget. Communication activities will occur in accordance with the frequencies detailed in the Communication Matrix in order to ensure the project adheres to schedule constraints. Any deviation of these timelines may result in excessive costs or schedule delays and must be approved by the project sponsor.

Stakeholder Communication Requirements

As part of identifying all project stakeholders, the PM will communicate with each stakeholder in order to determine their preferred frequency and method of communication. This feedback will be maintained by the Project Manager in the project's Stakeholder Register. Standard project communications will occur in accordance with the Communication Matrix; however, depending on the identified stakeholder communication requirements, individual communication is acceptable and within the constraints outlined for this project.

In addition to identifying communication preferences, stakeholder communication requirements must identify the project's communication channels and ensure that stakeholders have access to these channels. For project information to be communicated via secure means or through the mailing resources, all stakeholders, internal and external, must have the necessary access to receive project communications.

Once all stakeholders have been identified and communication requirements established, the Project Team will maintain this information in the project's Stakeholder Register and use this, along with the Project Communication Matrix as the basis for all communications.

Communication Delivery Methods and Technologies

Communications will evolve as the project changes. A Communications Tactical Plan Register will be required in line with project milestones.

The primary communication vehicle to be used are emails, telephone calls, face-to-face, meetings, reports and presentations.

Chart 35: Communications Delivery Methods

Who IRD needs to communicate with	When	Why	Method
Steering Committee	Bi-Monthly	Update on the progress of the project and project related activities	E-mail
IRD Staff	As the project requires, regularly and consistently. When announcements are to be made.	Update on progress of project, what is being worked on and why. Keep communication flowing – if no new announcements or decisions then reiterate key messages. Updates on any role employees will have in the process and when. Updates on decisions, timeframes and rollout.	Email/Intranet General Staff Meeting Section Meetings Reform communique (soft and hard copies) Information folders/question boxes in Lunch Room Key messages by Managers
Union Representative	When announcements are made or expected. Key decisions affecting employees.	Update on any major stage of the Reform. Confirmation of employee conditions. Review of job descriptions and any other staffing issues	Meetings Emails Letters
General and Specific Taxpaying Population (Large & Medium Small & Micro, Tax Practitioners)	When announcements are made. Key decisions affecting specific classification of taxpayers.	Update on timeline for decisions/announcement.	Letters Meetings Tax Bulletins Emails

(Source: Author of Study)

Standardization of Communication

The Project will utilize standard organizational formats and templates for all formal project communications. Informal project communications should be professional and effective but there is no standard template or format that must be used. Examples of formal or informal written and verbal project communications are explained in Chart 36 below.

Chart 36: Examples of Formal or Informal Communication

Method	Examples	When Used
Informal Written	Emails messages, memorandums	Used frequently on the project to communicate and convey information
Formal Written	Contracts, project documents (e.g. application and deliverables), Important project communications, the project plan.	Used infrequently, but essential for prominent documents that go into the project record. The Project Plan is a formal written document.
Informal Verbal	Meetings, discussions, phone calls, conversations	Used to communicate information quickly and efficiently
Formal Verbal	Mass communications, presentations	Used for public relations, special events, Department-wide announcements

(Source: Author of Study)

Communication Matrix

The following outlines the targeted audiences, the key communication messages to be delivered, the method for delivering the information, the communicator, the format and the frequency of the delivery. Chart 37 below identifies the communications requirements for the IRD Reform project.

Chart 37: IRD Reform Communications Requirements

Communication Type	Objective of Communication	Medium	Frequency	Audience	Owner	Deliverable	Format
Kick off Meeting	Introduce the project team and the project. Review project objectives and management approach.	<ul style="list-style-type: none"> Face to Face 	Once	<ul style="list-style-type: none"> Project Leader Project Team Steering Committee CARTAC Expert 	Project Manager	<ul style="list-style-type: none"> Agenda Meeting Minutes Plan of Action 	<ul style="list-style-type: none"> Audio Recording, Soft copy archived on project and IRD website.
Project Workgroup Meetings	Develop high level project plans and protocols.	Face to Face	Weekly	<ul style="list-style-type: none"> Project Team 	Project Manager SME	<ul style="list-style-type: none"> Agenda Project Schedules Project Updates 	<ul style="list-style-type: none"> Soft Copy archived on project SharePoint site
Project Team Meetings	Review status of the project with the team.	<ul style="list-style-type: none"> Face to Face 	Weekly	<ul style="list-style-type: none"> Project Team 	Project Manager	<ul style="list-style-type: none"> Agenda Meeting Minutes Project schedule Project Updates 	Audio Recording, Soft copy archived on project and IRD website.
Project Status Meetings	Report on the status of the project.	<ul style="list-style-type: none"> Face to Face 	Monthly Quarterly	<ul style="list-style-type: none"> Project Leader Project Manager Steering Committee CARTAC Expert IRD Staff 	Project Manager	<ul style="list-style-type: none"> Slide updates Project schedule Project Updates 	Audio Recording, Soft copy archived on project and IRD website.
Project Status Reports	Report the status of the project including activities, progress, costs and issues.	<ul style="list-style-type: none"> Email 	Monthly Quarterly	<ul style="list-style-type: none"> Project Leader Project Team CARTAC Expert 	Project Manager	<ul style="list-style-type: none"> Project Status Report Project schedule 	Audio Recording, Soft copy archived on project and IRD website.
Steering Committee Monthly Meeting	Project Management, Update and Monitoring.	<ul style="list-style-type: none"> Face to Face 	Monthly	<ul style="list-style-type: none"> Project Leader Steering Committee Project Manager 	Project Sponsor	<ul style="list-style-type: none"> Agenda Minutes Project Status Report Project schedule 	Audio Recording, Soft copy archived on project and IRD website.
Website	Inform and engage Stakeholders with Project news.	<ul style="list-style-type: none"> Website 	As needed	<ul style="list-style-type: none"> All Stakeholders 	Project Manager PR Expert	<ul style="list-style-type: none"> Webpage 	IRD Website

Communication Type	Objective of Communication	Medium	Frequency	Audience	Owner	Deliverable	Format
Social Media	Inform and engage Stakeholders with Project news.	• Facebook	As needed	• All Stakeholders	Project Manager PR Expert	• Facebook updates	
Q & A Forum with Specific Stakeholders	Engaging partners by developing dialogue and promoting education.	• Face to Face	Quarterly	• Specific Groupings of Stakeholders	Project Leader Project Manager	• Project Updates	Audio Recording, Soft copy archived on project and IRD website.

(Source: Author of study)

Chart 38: IRD Reform Audience Analysis

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
PS FINANCE/ MINISTRY OF FINANCE/ CABINET	Ensure buy-in by the Minister of Finance and Cabinet	Improved compliance results. Better resource management and increased revenue performance. A tool to enhance integrity, accountability, and transparency.	Monthly Briefings (Discussion and Hard Copy Document).	Approval to Proceed (Hard Copy or Verbal)
MANAGEMENT TEAM	Provide Update into the Reform Project Status Encouraging stakeholders to get involved in the project.	Status Report on Program. Greater uniformity and specialization across the organization.	Bi-weekly briefings (Discussion and Hard Copy Document) Intranet	

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
		<p>Improved compliance results.</p> <p>Simpler processes for the taxpayer and the administration.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p>		
SUPERVISORS	<p>Building awareness and understanding of the Reform initiative within the IRD.</p> <p>Encouraging stakeholders to get involved in the project.</p>	<p>Status Report on Program.</p> <p>Greater uniformity and specialization across the organization.</p> <p>Improved compliance results.</p>	<p>Monthly Meetings</p> <p>Intranet</p>	<p>Suggestions on Implementation Status</p>

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
		<p>Simpler processes for the taxpayer and the administration.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p>		
GENERAL STAFF BODY	<p>Building awareness and understanding of the Reform initiative within the IRD.</p> <p>Engage Staff.</p> <p>Encouraging stakeholders to get involved in the project.</p>	<p>Status Report on Program.</p> <p>Greater uniformity and specialization across the organization.</p> <p>Improved compliance results.</p> <p>Simpler processes for the taxpayer</p>	<p>Quarterly Meetings</p> <p>Intranet</p>	<p>Meetings</p> <p>Intranet</p>

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
		<p>and the administration.</p> <p>Centers of excellence (One stop shop).</p>		
GOVERNMENT AGENCIES	Encouraging stakeholders to be enthusiastic about the changes the project will bring about, including enhanced taxpayer services and relations, improved audit and collections programmes, at IRD.	<p>Changes specific to their Section.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p>	Ad Hoc Meetings Intranet	Meetings Intranet
TAX PRACTITIONERS	Encouraging stakeholders to be enthusiastic about the changes the project will bring about, including enhanced taxpayer services and relations, improved audit	<p>Inform on any changes or initiatives.</p> <p>Greater uniformity and specialization across the organization.</p>	Ad Hoc Meetings Website Email Tax Bulletins	Emails, Direct Communication

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
	<p>and collections programmes, at IRD.</p> <p>Positioning the Department as being an efficient and effective operating organization thus enhancing the ease of doing business.</p> <p>Improve public confidence in the operations of the Department.</p>	<p>Simpler processes for the taxpayer and the administration.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p> <p>Moving to Large & Medium Taxpayer Services</p>		
LARGE & MEDIUM TAXPAYERS	<p>Encouraging stakeholders to be enthusiastic about the changes the project will bring about, including enhanced taxpayer services and relations, improved audit and collections</p>	<p>Greater uniformity and specialization across the organization.</p> <p>Simpler processes for the taxpayer and the administration.</p>	<p>Ad Hoc Meetings</p> <p>Website</p> <p>Email</p> <p>Tax Bulletins</p> <p>Media (Audio, Print and visual)</p> <p>Social Media</p>	<p>Face to Face Discussion and Documentary support</p>

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
	<p>programmes, at IRD.</p> <p>Positioning the Department as being an efficient and effective operating organization thus enhancing the ease of doing business.</p> <p>Improve public confidence in the operations of the Department.</p>	<p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p>		
SMALL & MIRCOTAXPAYERS	<p>Encouraging stakeholders to be enthusiastic about the changes the project will bring about, including enhanced taxpayer services and relations, improved audit and collections programmes, at IRD.</p> <p>Positioning the Department as being an efficient and effective operating organization thus enhancing</p>	<p>Greater uniformity and specialization across the organization.</p> <p>Simpler processes for the taxpayer and the administration.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p>	<p>Ad Hoc Meetings</p> <p>Website</p> <p>Email</p> <p>Tax Bulletins</p> <p>Media (Audio, Print and visual)</p> <p>Social media</p>	<p>Face to Face Discussion and Documentary support.</p>

Stakeholder	Objective	Key Messages	Communication Vehicles	Feed Back Mechanisms
	<p>the ease of doing business.</p> <p>Improve public confidence in the operations of the Department.</p>	<p>A tool to enhance integrity, accountability, and transparency.</p>		
THE MEDIA	<p>To provide general information about the system.</p> <p>Positioning the Department as being an efficient and effective operating organization thus enhancing the ease of doing business.</p> <p>Improve public confidence in the operations of the Department.</p>	<p>Improved compliance results.</p> <p>Simpler processes for the taxpayer and the administration.</p> <p>Centers of excellence (One stop shop).</p> <p>Better resource management and increased productivity.</p> <p>A tool to enhance integrity, accountability, and transparency.</p>	<p>Press Briefings, Releases</p> <p>Email</p> <p>Website</p> <p>Social Media</p>	<p>Face to Face</p> <p>Email</p>

(Source: Author of Study)

GUIDELINES FOR MEETINGS

Team Meetings - Proposed Agenda

- Review Project Status
- Review Key Policy/ Project Decisions
- Review upcoming project activities

Steering Committee Meeting - Proposed Agenda

- Review Project Status
- Discuss Project Problems and Issues
- Review Policy Recommendations
- Review Communication Plan

Meetings arranged by the Project Leader or PM will adhere to the following best practice guidelines.

Meeting Agenda

Meeting Agenda will be distributed five (5) business days in advance of the meeting. The first item in the agenda should be a review of action items from the previous meeting.

Meeting Minutes

Meeting minutes will be distributed within five (5) business days following the meeting. Meeting minutes will include the status of all items from the agenda along with new action items.

Action Items

Action Items are recorded in both the meeting agenda and minutes. Action items will include both the action item along with the owner of the action item. Meetings will start with a review of the status of all action items from previous meetings and end with a review of all new action items resulting from the meeting. The review of the new action items will include identifying the owner for each action item.

Note Taker (Comptroller's Secretary)

The Secretary will be responsible for documenting the status of all meeting items, maintaining a Parking Lot item list and taking notes of anything else of importance during the meeting.

Parking Lot

The Parking Lot is a tool used to record and defer items which are not on the meeting agenda; however, merit further discussion at a later time or through another forum. A Parking Lot record should identify an owner for the item, as that person will be responsible for ensuring follow-up. The Parking Lot list is to be included in the meeting minutes.

(Source: ETB Solas Project Management Office, 2014)

4.8 Project Procurement Management

The purpose of the Procurement Management Plan is to define the procurement requirements for the IRD Reform project and how they will be managed, from developing procurement documentation through to contract closure.

As documented in the PMBOK Guide Project Procurement Management “ includes the processes necessary to purchase or acquire products, services, or results needed from outside the Project Team. The organization can be either the buyer or seller of the products, services, or results of a project”.

In order to develop the Procurement Management Plan the Project Schedule, Risk Register, Stakeholder Register and Cost estimates will be used as inputs. The tools and techniques used were expert judgement and meetings.

Although there was no documented Procurement Management Plan the IRD Reform was mandated to adhere to the Procurement Act No.19 of 2015 and the Procurement Guidelines subsequently developed. Due to budgetary constraints, none of the budgeted procurement activities was undertaken as part of the Reform Project.

The Procurement Management Plan template adapted from Project Management Docs was used to develop the IRD Reform Procurement Management Plan.

PROCUREMENT MANAGEMENT PLAN

IRD REORM PROJECT

October 2017

(Source: Project Management Docs, n.d.)

TABLE OF CONTENTS

- Introduction
- Procurement Management Approach
- Procurement Definition
- Type of Contract
- Procurement Risks
- Standardized Procurement Documentation

Introduction

This Procurement Management Plan sets the procurement framework for IRD Reform Project. It will serve as a guide for managing procurement throughout the life of the project and will be updated as acquisition needs change. This plan identifies and defines the items to be procured, the types of contracts to be used in support of this project, the contract approval process, and decision criteria. The importance of coordinating procurement activities, establishing firm contract deliverables, and metrics in measuring procurement activities is included. Other items in the procurement management plan include: procurement risks and procurement risk management considerations; how costs will be determined; how standard procurement documentation will be used and procurement constraints.

Procurement Management Approach

The Project Manager will provide oversight and management for all procurement activities under the Reform Project. The Project Manager will work with the Project Team to identify all items to be procured for the successful completion of the project. The Project Manager will review the procurement list and request approval from the Steering Committee. Following approval, the vendor selection, purchasing and the contracting process will commence. The Project Manager will be guided by the Procurement Act No.19 of 2015 and the Procurement Guidelines.

Procurement Definition

The following procurement items have been determined to be essential for project completion and success. The following list of items, justification, and timeline are pending review by the Project Manager for submission to the Accountant to commence the procurement process guided by the Government Procurement Guidelines.

Chart 39: IRD Reform Procurement List

Item/Service	Justification	Needed By
A contract for the reconfiguration of the Office Space.	Needed to facilitate the restructuring of the IRD.	January 2019
Equipment and materials necessary for network rework.	Needed to facilitate the re design and layout as a result of the reform.	January 2019
Public Service Announcements (PR).	Needed to inform the public on the changes.	January 2019

(Source: Author of Study)

In addition to the above list of procurement items, the following individuals are authorized to approve purchases for the Project Team:

Name	Role
Jane Doe	Project Manager
The Comptroller	Project Leader
Chad Hunte	IT Manager

Type of Contract to be used

For the purpose of this Project and subject to exceptions made in the Procurement and Stores Regulations, all procurement contracts shall be made on the basis of competitive tenders either in response to advertisement or in response to letters of invitation to at least three qualified contractors or suppliers. For the purpose of these guidelines, a qualified contractor or supplier is a contractor or supplier who is able to meet the qualification requirements stipulated in the Invitation to Tender (ITT) for the procurement opportunity. (Government of Saint Lucia - Guidelines for Procurement, 2014)

Procurement Risks

All procurement activities carry some potential for risk, which must be managed to ensure project success. While all risks will be managed in accordance with the project's Risk Management Plan, there are specific risks which pertain specifically to procurement that must be considered. These include:

- Unrealistic schedule and cost expectations for vendors
- Manufacturing capacity capabilities of vendors
- Conflicts with current contracts and vendor relationships
- Configuration management for upgrades and improvements of purchased technology
- Potential delays in shipping and impacts on cost and schedule
- Questionable past performance for vendors
- Potential that final product does not meet required specifications

These risks are not all-inclusive and the standard Risk Management process of identifying, documenting, analyzing, mitigating, and managing risks will be used.

Procurement Risk Management

As previously stated, project risks will be managed in accordance with the project's Risk Management Plan. However, for risks related specifically to procurement, there will be additional consideration and involvement. Project procurement efforts involve external organizations and potentially affect current and future business relationships as well as internal supply chain and vendor management operations. Because of the sensitivity of these relationships and operations, the Project Team will include the Project Leader in all project procurement specific meetings and status reviews.

Additionally, any decisions regarding procurement must be approved by the Project Leader before implementation. Any issues concerning procurement actions or any newly identified risks will be immediately communicated to the Project Leader.

Cost Determination

For the IRD Reform Project, the PM will issue an "Invitation for Bid" (IFB) in order to solicit proposals from various vendors, which will describe how they will meet the requirements, and the cost of doing so. All proposals will include vendor support for items A, B, and C (from procurement definition paragraph) as well as the base and out-year costs. The vendors will outline how the work will be accomplished, who will perform the work, vendors' experience in providing these goods or service, customer testimonials, backgrounds and resumes of employees performing the work, and a line-item breakdown of all costs involved. Additionally, the vendors will be required to submit WBS and work schedules to show their understanding of the work to be performed and their ability to meet the project schedule.

All information must be included in each proposal as the proposals will be used as the foundation of our selection criteria. Proposals that omit solicited information or contain incomplete information will be discarded from consideration.

Standardized Procurement Documentation

The Procurement Management Process consists of many steps for the ongoing management of all procurement activities and contracts. The goal is to simplify procurement management by means necessary in order to facilitate successful completion of all contracts on the project.

To aid in simplifying these tasks, the PM will use the Government's Procurement Guideline Document and some other standard documentation for all steps of the procurement management process. These documents have been developed in an effort to continually improve procurement efforts. They provide adequate levels of detail, which allow for easier comparison of proposals, more accurate pricing, more detailed responses, and more effective management of contracts and vendors.

The PM will develop and maintain a repository on the IRD's shared drive, which will contain standard procurement management and procurement documentation that will be used for the Reform project.

The following standard documents will be used for project procurement activities:

Standard Request for Proposal Template to include:

- Background
- Proposal process and timelines
- Proposal guidelines
- Proposal formats and media
- Source selection criteria
- Pricing forms
- Statement of work
- Terms and Conditions

Selection evaluation forms
Non-disclosure agreement
Letter of intent
Firm fixed price contract
Procurement audit form
Procurement performance evaluation form
Lessons learned form

All forms are available from the Ministry of Finance Procurement Unit.

Procurement Constraints

There are several constraints that must be considered as part of the project's Procurement Management Plan. These constraints will be included in the IFB and must be communicated to all vendors in order to determine their ability to operate within these constraints. These constraints apply to the schedule, cost, scope, resources, and technology:

Schedule:

Project schedule is not flexible and the procurement activities, contract administration, and contract fulfillment must be completed within the established project schedule.

Cost:

Project budget has contingency and management reserves built in; however, these reserves may not be applied to procurement activities. Reserves are only to be used in the event of an approved change in project scope or at management's discretion.

Scope:

All procurement activities and contract awards must support the approved project scope statement. Any procurement activities or contract awards that specify work which is not

in direct support of the project's scope statement, will be considered out of scope and disapproved.

Resources:

All procurement activities must be performed and managed with current personnel. No additional personnel will be hired or re-allocated to support the procurement activities on this project.

Technology:

Parts specifications have already been determined and will be included in the statement of work as part of the IFB. While proposals may include suggested alternative material or manufacturing processes, parts specifications must match those provided in the statement of work exactly.

Contract Approval Process

The first step in the contract approval process is to determine what items and/or services will require procurement from outside vendors. Following the preparation of this list, a Notification of invitation to bid is prepared.

Notification of Invitation to bid must be advertised in the Saint Lucia Gazette and in at least one (1) national newspaper. For Regional Competitive Bidding (RCB) and International Competitive Bidding (ICB), procurement notices will be placed in at least one regional and one international newspaper. Procurement notices shall also be posted on the website of the Government of Saint Lucia. Notices of procurements to be handled by the Control Tenders Board (CTB) must be submitted to the Chairman of CTB, prior to its publication.

The procurement Notice shall contain information concerning:

- (a) the ministry of department (procuring agency)

- (b) source and purpose of the funds
- (c) scope of procurement
- (d) requirements to pre-qualify
- (e) the name, telephone, fax number and address of the ministry or department responsible for procurement
- (f) the address of the website where detailed procurement notices will be posted
- (g) the scheduled date for availability of prequalification or bidding documents (if necessary).

Once solicitations are complete and proposals have been received by all vendors the selection process begins.

All quotes received should be stamped with the IRD date Stamp to register the date of receipt.

All quotes are to be reviewed and the best three or two pulled out for further analysis by a Committee put together by the Sponsor and must include a member from the Ministry of Finance Procurement Section. The number pulled out will be based on the number of quotes received.

A letter is then prepared for the Leader with an analysis and recommendation of the best provider.

Upon approval by the Sponsor, a letter is sent informing the provider of the good that his or her quote has been accepted.

A fixed price contract detailing the goods to be provided and all other relevant details will be prepared. This contract is to be signed by all parties involved.

Decision Criteria

The criteria for the selection and award of procurement contracts under this project will be based on the following decision criteria:

1. Ability of the vendor to provide all items by the required delivery date;
2. Quality;
3. Cost;
4. Expected delivery date;
5. Comparison of outsourced cost versus in-sourcing;
6. Past performance;
7. Adherence to the stipulated specifications;
8. Product quality and brand reliability, where feasible;
9. Best competitive prices;
10. After sales service;
11. General supplier prior year contract performance, notably in respect of delivery.

These criteria will be measured by the Special Committee including the Project Manager. The ultimate decision will be made based on these criteria, the weighting system, as well as available resources. Out of 100 points 30 points for costs and 10 points for adherence to the stipulated specifications, and 5 points each for the other criteria.

Vendor Management

The Project Manager is ultimately responsible for managing vendors. In order to ensure the timely delivery and high quality of products from vendors, the Project Manager will meet with each vendor to discuss the progress for each procured item. The meetings can be in person or by telephone.

The purpose of these meetings will be to review all documented specifications for each product as well as to review the quality test findings. This forum will provide an opportunity to review each item's development in order to ensure it complies with the requirements established in the project specifications. It also serves as an opportunity to ask questions or modify contracts or requirements ahead of time in order to prevent delays in delivery and schedule.

The Project Manager will be responsible for scheduling this meeting on a weekly basis until all items are delivered and are determined to be acceptable.

Performance Metrics for Procurement Activities

The following metrics are established for vendor performance for the Reform Project's procurement activities. Each metric is rated on a 1-3 scale as indicated below:

Chart 40: Performance Metrics for Procurement Activities

Vendor	Product Quality	On Time Delivery	Documentation Quality	Development Costs	Development Time	Cost per Unit	Transactional Efficiency
Vendor #1							
Vendor #2							
1 – Unsatisfactory 2 – Acceptable 3 - Exceptional							

(Source: Government of Saint Lucia Procurement Procedures, 2017)

In addition to rating each vendor, actual values will be noted in order to build a past-performance database for selecting vendors for future procurement activities.

“Some key action items to support managing and partnering with your vendors include:

- **Setting up and conducting progress reviews**--- set the agenda and engage the participants who need to attend;
- **Verifying invoices**---anyone can make a mistake, so ensure that everyone is getting what is going to be paid for;
- **Resolving issues**---how long you permit vendor issues to remain in an “open status” can impact your success, so know when, how, and whom to escalate to;
- **Using earned value management**---to track progress against the spending.”

(Source: Mclsaac, 2008)

Vendor Performance Measurements

“In order to measure the vendor’s progress throughout the project, the following steps will be undertaken:

- **Require the vendor’s schedule** ---this is needed also to integrate into the Projects work plan
- **Conduct status meetings**---this will help minimize surprises by probing on status and “inspecting what is expected”
- **Address performance issues immediately**---don’t provide a third or fourth chance for vendor performance recovery
- **Document, document, document**---ensure that all documentation is fact-based and shared with the vendor; other partners (e.g., legal, procurement) will be engaged where appropriate in addressing vendor issues”

(Source: Mclsaac, 2008)

“Changes that will impact the original Statement of Work are bound to occur. The process for addressing these types of changes should be articulated in the contractual agreement---namely, concerning how changes will be handled. This presupposes that the process has been discussed with the vendor and agreed upon by both parties.

If these change controls were not established as part of the contract, the risk of schedule and budget impacts increases.”

(Source: Mclsaac, 2008)

4.9 Project Stakeholder Management

Introduction

According to the PMI (2013), Project Stakeholder Management “includes the processes required to identify the people, groups, or organizations that could impact or be impacted by the project, to analyze stakeholder expectations and their impact on the project, and to develop appropriate management strategies for effectively engaging stakeholders in project decisions and execution”.

Effectively managing Stakeholders is a key component of successful project management and can be used to gain support for the project as well as help anticipate resistance, conflict, or competing objectives amongst the project’s Stakeholders.

Although a Stakeholders’ Management Plan was not prepared, some analysis of the stakeholders were done.

During the Planning phase of the Project with the Expert, the IRD Management was able to identify all the stakeholders relevant to the Project. This was done during one of the meetings during the first Mission with the CARTAC Expert. The members of the Management Team and Supervisors were asked to identify persons or groups that need to be kept informed with the Reform. Subsequently, meetings were held with those stakeholders whom IRD felt would have a high interest and a high impact on the Project.

From this list, the IRD Team decided the frequency of the engagements with these stakeholders. See Chart 41 below.

Chart 41: List of Stakeholders Identified

Stakeholder	Frequency of Engagement
Ministry of Finance Officials	Monthly Briefings
IRD Management Team	Bi-weekly briefings
Supervisors	Monthly Meetings
General Staff Body	Quarterly Meetings
Key Government Agencies	Ad Hoc Meetings
Tax Practitioners	Ad Hoc Meetings
Large & Medium Taxpayers	Ad Hoc Meetings
Small & Micro Taxpayers	Ad Hoc Meetings
The Media	When the need arises

(Source: Author of Study)

The Project Manager and Expert went on to decide on the communications requirements of the stakeholders and thought of ways to keep them informed. A series of meetings and presentations were thought ideal for dealing with the internal stakeholders. However, it was agreed that discussion forums and presentations would be best suited for the external stakeholders.

In order to develop the Stakeholder Management Plan, a template from the Department of Information Technology, Maryland was used.

IRD REFORM PROJECT STAKEHOLDER MANAGEMENT PLAN

OCTOBER 2017

VERSION 1.0

My signature indicates approval of this Stakeholder Management Plan.

Approved by:

Comptroller Inland Revenue Department

Prepared by:

Project Manager

(Source: Department of Information Technology, n.d.)

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- Introduction
- Roles and Responsibilities
- Stakeholder Register
- Stakeholder Power/Interest classification
- Stakeholder Interviews
- Plan Stakeholder Management
- Manage Stakeholder Engagement
- Monitor Stakeholder Engagement

Introduction

The Stakeholder Management Plan helps to ensure that the highly influential IRD stakeholders are effectively involved in project decisions and execution throughout the lifecycle of the project, to gain support for the project and anticipate resistance, conflict, or competing objectives among the project's stakeholders.

The Project Manager develops the Stakeholder Management Plan with input from the Project Leader, the Project Team, and IRD Management Team. Input will also be sought from the major stakeholder groups (the Large & Medium Taxpayers). One of the key objectives will be to balance Stakeholder needs without sacrificing the project's goals.

Roles and Responsibilities

Chart 42: Roles and Responsibilities

Name	Role	Responsibility
Comptroller IRD	Project Leader	<ul style="list-style-type: none"> • Identify Stakeholders • Provide input into categorization of Stakeholders • Provide advice in preparation strategies to be included in the Stakeholder Management Plan • Approve the Stakeholder Management Plan

Name	Role	Responsibility
		<ul style="list-style-type: none"> • Play a lead role in representing the project to external Stakeholders
L. Goodman	Project Manager	<ul style="list-style-type: none"> • Initiate effort to develop the Stakeholder Management Plan • Guide initial Stakeholder analysis • Complete the Stakeholder Management Plan • Manage the schedule and activities related to Stakeholder communications and engagement
CARTAC Expert	Advisor	<ul style="list-style-type: none"> • Assist with the Stakeholder analysis in consultation with the project team • Provide advice and review the Stakeholder Management Plan
Subject Matter Experts	Project Team	<ul style="list-style-type: none"> • Assist in identification and classification of Stakeholders • Provide advice and review the Stakeholder Management Plan • Assist in identification and classification of Stakeholders • Provide information to support Stakeholder communication

(Source: Department of Technology, California Project Management Office, n.d.)

Identify Stakeholder

In order to develop an effective plan for managing stakeholders, they first need to be clearly identified and assessed. Stakeholders will be identified by performing a stakeholder analysis in which potential stakeholders and relevant information (interests, involvement, interdependencies, influence, and potential impact on project success) are gathered, documented and analyzed. (PMI, 2013, p. 393).

To assist with stakeholder identification and analysis, the team will create and complete a Stakeholder Analysis Register categorized by Stakeholder Groupings following a series of brainstorming meetings. The Stakeholder Analysis Register captures the following information:

- Group Name
- Number of Stakeholders in the Group
- Description of the Group
- Level of Impact on the Project
- Level the Group is Impacted by Project
- Current Change Readiness State
- Desired Change Readiness State
- Issues, Opportunities and Risks associated with each group
- Strategies and Actions to address issues, risks and opportunities

Chart 43 below provides a snapshot from the Stakeholder Analysis Register.

Please note:

Impact is measured by **High (H), Medium (M) or Low (L)**.

State of change readiness is assessed using the following measures:

U – Unaware – this group has no information about the project

R – Resistant – aware of project and resistant to the changes and impacts the project may bring

N – Neutral – aware of the project and neither supportive nor resistant

S – Supportive – aware of the project and the potential changes and impacts and is supportive

L – Leading – aware of the project and actively engaged to ensure the project's success
(PMI, 2013, p. 402)

Chart 43: Stakeholder Analysis Register Snapshot

Group Name	# in Group	Description & Key attributes	Impact on Project	Impacted by Project	Current State	Desired State	Issues, Opportunities and Risks	Mitigation Strategies and Actions
Leader and Steering Committee	12	<ul style="list-style-type: none"> • Management • Key Decision Makers 	H	H	L	L	Opportunity: Improving the work processes at the IRD making it easier to business with the Department	Provide the resources and support when needed
Project Team	10	<ul style="list-style-type: none"> • Project Manager and support Team • Planners & Implementers 	H	H	L	L	Issue: Team not working together	Team Building Activities
Large & Medium Taxpayers	1988	<ul style="list-style-type: none"> • Main Stakeholders • Opinions 	H	H	S	S	Risk: Delays in fulfilling requirements	Meetings

(Source: Author of Study)

Power/Interest Classification

As mentioned above, the IRD Reform Project is assessing each group's position, as well as their impact on the project and/or how they are impacted by the project. One purpose of this activity is to help identify and categorize groups so that appropriate attention can be given to each group according to the level of engagement needed. To help in this process, the project will use the PMBOK Power/Interest Grid to categorize each stakeholder group. The Power/Interest Grid analyzes stakeholder groups in a visual manner to further establish stakeholders' level of interest or concern and their ability to influence the project's outcomes.

An important outcome of the stakeholder identification and analysis work, including the Power/Interest Grid, is to identify the most influential and most impacted stakeholder groups so that a focused stakeholder management strategy and plan can be developed and executed.

High Power/High Interest – IRD will need to fully engage with these stakeholders and make a great effort to satisfy them; keeping the relationship with them strong.

High Power/Low Interest – IRD will work here to keep these stakeholders satisfied, but not too much though – they should not become fed up of your message.

Low Power/High Interest – IRD will keep these stakeholders updated and in the loop; talking to them about what’s going on etc.

Low Power/Low Interest – IRD will keep an eye on these stakeholders, but not to annoy them with lots of unnecessary communication.

Chart 44: Stakeholder Power/Interest Grid

Interest Power	High Impact	Low Impact
High Influence	<p>A. Manage closely; keep informed and solicit ongoing input and participation</p> <p>Project Leader Steering Committee Project Team IRD Staff Trade Union</p>	<p>B. Keep informed; meet their needs</p> <p>Tax Practitioners Large & Medium Taxpayers</p>
Low Influence	<p>C. Manage, but less closely; periodically keep informed and solicit input</p> <p>Individual Taxpayers</p>	<p>D. Monitor periodically</p> <p>Small & Micro Taxpayers</p>

(Source: Author of Study)

Chart 45: IRD Reform Stakeholder Register

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
1	Minister Of Finance	Government of Saint Lucia	Minister in the Ministry of Finance	Sponsor	Finance@gosl.gov.lc	Meetings Reports Presentations	E-mail Telephone Face to Face	High Interest Responsible for allocating the funds required	High	Positive	External Supporter	Project is complemented within the scope, time and cost constraints.
2	Sophia Henry	IRD	Comptroller	Leader	Comptroller@ird.gov.lc	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making	High	Positive	Internal Supporter	Project receives the necessary resources for successful implementation.
3	IRD Management Team	IRD	Deputy and Assistant Comptrollers	Steering Committee		Meetings Reports Presentations	E-mail Telephone Face to Face	High Interest Involved in decision making	High	Positive	Internal Supporter	Project receives the necessary resources for the successful implementation and is completed within the scope, time and cost constraints.
4	Ministry of Finance Representative	Ministry of Finance	Director of Finance	Steering Committee		Meetings Reports Presentations	E-mail Telephone Face to Face	High Interest Involved in decision making	High	Positive	External Supporter	Project receives the necessary support and guidance from the Ministry and is completed within the scope, time and cost constraints.

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD												
DATE : October 2017												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
5	Department of the Public Service Representative	Department of the Public Service	Director	Steering Committee		Meetings Reports Presentations	E-mail Telephone Face to Face	High Interest Involved in decision making	High	Positive	External Supporter	Project receives the necessary support and guidance from the Ministry in relation to its staffing needs.
6	Budget Office Representative	Ministry of Finance	Budget Officer Assigned To IRD	Steering Committee		Meetings Reports Presentations	E-mail Telephone Face to Face	High Interest Involved in decision making	High	Positive	External Supporter	Project receives the necessary support and guidance from the Ministry and manages its finances according to the financial rules and regulations.
7	Jane Doe	IRD		Project Manager	Projectmanager@ird.gov.lc	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	High	Positive	Internal Supporter	Project is complemented within the scope, time and cost constraints.
8	SME – Human Resources	IRD	HR Officer III	Project Team Member	HR@ird.gov.lc	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	High	Positive	Internal Supporter	Ensures all assigned task are completed in a timely manner.

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
9	SME – Public Relations	IRD	PR Officer	Project Team	PR@ird.gov.lc	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	High	Positive	Internal Supporter	Ensures all assigned task are completed in a timely manner.
10	SME – Accounts	IRD	Accountant III	Project Team Member	Accounts@ird.gov.lc	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in management of Project funds	High	Positive	Internal Supporter	Manages Project funds appropriately.
12	SME - Data Capture Taxpayer Services Audit Collections & Enforcements Late Non- Filers	IRD	Senior Tax Officers	Project Team Member		Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the execution of the Project Plan	High	Positive	Internal Supporter	Ensures all assigned task are completed in a timely manner.
13	CARTAC Expert	CARTAC	Consultant	Consultant	cartac@gmail.com	Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in providing guidance	High	Positive	External Supporter	The IRD Reform is successfully implemented.

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD												
DATE : October 2017												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
								and support to the Project team				
14	IRD staff	IRD	Tax Officers	IRD Staff		Meetings Presentations Announcements	E-mail Face to Face	High Interest Interested in the outcome of the reform and how it will affect them	High	Positive	Internal Supporter Neutral resistor	The objectives and benefits to be derived from the Reform is as indicated and that no staff member will be adversely affected.
15	Tax Practitioners	IRD				Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	High	Positive	Internal Supporter	There would be an improvement in the ease of doing business with the IRD.
	Large & Medium Taxpayers	IRD				Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management	High	Positive	Internal Supporter	There would be an improvement in the ease of doing business with the IRD and their specific needs would be addressed.

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD												
DATE : October 2017												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
								of the Project				
	Small & Micro Taxpayers	IRD				Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	High	Positive	Internal Supporter	There would be an improvement in the ease of doing business with the IRD and their specific needs would be addressed.
	Individual Taxpayer			Project Team Member		Meetings Reports Presentations Announcements	E-mail Telephone Face to Face	High Interest Involved in decision making and the management of the Project	Moderate	Positive	Internal Supporter	Improvements in the delivery of service at IRD.
	Trade Union	St.Lucia Civil Service Association	General Secretary	Defending workers basic needs	csabestunion@gmal.com	Meetings Presentation	E mail Face to Face	High Interest Concerned about workers basic rights	High	Positive	External Supporter	All employees are treated fairly.
	General Population			Citizens		Announcements	Media	High Interest Concerned as to	High	Positive	Neutral	Tax system does not affect them negatively

PROJECT NAME: IRD Reform Project PREPARED BY : Lisa Goodman (Author) PROJECT SPONSOR : Government of Saint Lucia/Comptroller IRD DATE : October 2017												
IDENTIFICATION INFORMATION						COMMUNICATION		CLASSIFICATION & ASSESSMENT				
ID	Name	Organization	Title	Role	Contact Information E-mail/Telephone	Communication Type	Communication Vehicle	Stake in Project (H,M,L)	Influence (H,M,L)	Outlook on Project	Classification Internal/External Supporter/ Neutral/ Resistor	Requirements
								whether the Reform would affect them financially.				

The interests and expectations of the stakeholders have to be identified and met.

Chart 46: Stakeholder Interest and Expectation levels

Stakeholder	Type	Class	Peak Interest	Preferred Method	Power	Interest	Strategy
Project Leader	Internal	Positive	Initiating	Phone Email Presentation In-Person Meetings	High	High	Keep Satisfied
Steering Committee	Internal/External	Positive	Initiating	Phone Email Presentation In-Person Meetings	High	High	Keep Satisfied
Team Members	Internal	Positive	Planning Execution	Phone Email Presentation In-Person Meetings	High	High	Manage Closely
Large & Medium Taxpayers	External	Positive	Execution	Presentations Meetings E-mail	High	Low	Keep Informed
Small & Micro Taxpayers	External	Positive	Execution	Presentations Meetings	Low	High	Keep Informed
Individual Taxpayers	External	Positive	Execution	Presentations	Low	Low	Monitor Periodically
Tax Practitioners	External	Positive	Execution	Presentations Meetings E-mail	High	Low	Keep Informed

(Source: Author of Study)

Stakeholder Interviews

To confirm the Stakeholder Identification and Analysis process is accurate and complete, the Project Manager and team will facilitate a series of reviews with the Project Leader and the Steering Committee. In addition, qualitative interviews will be performed for the Stakeholder Groups identified as most influential or most impacted by the project to validate that their issues and concerns have been captured accurately.

Plan Stakeholder Management

“Plan Stakeholder Management is the process of developing appropriate management strategies to effectively engage stakeholders throughout the lifecycle of the project, based on the analysis of their needs, interests and potential impact on project success. The key benefit of this process is that it provides a clear, actionable plan to interact with project stakeholders to support the project’s interests”. (PMI, 2013, p. 399).

Based on the information gathered in the Stakeholder Analysis Register and Communication Plan, the Project Manager will be responsible for engaging stakeholders throughout the lifecycle of the project. The level of engagement required for each stakeholder may vary over the course of the project. For example, during the beginning stages of the project, it will be necessary for the Project Manager to engage key stakeholders. Highly engaging key stakeholders in the early stages of the project is pivotal for project kickoff, achieving staff buy-in and clearing obstacles. As the project progresses, the level of engagement will shift from key stakeholders to the broader Project Team.

Management strategies identified in the Stakeholder Management Plan should be performed and monitored as in any other scheduled project activity. The Project Manager and Project Leader should include a review of Stakeholder management activities during

project status meetings. The Stakeholder Management Plan should be reviewed and assessed on a regular basis to determine:

- If the project team is effectively engaging Stakeholders;
- If the Stakeholder levels of interest or impact have changed;
- Whether more needs to be done to obtain the needed level of Stakeholder Support;

Stakeholder Engagement

To ensure that the correct level of engagement is being achieved by each stakeholder, the Project Manager will analyze current levels of engagement by using the PMI (2013) Stakeholders Engagement Assessment Matrix. As noted above in the Stakeholder Analysis Register, each stakeholder group shall be assessed in terms of their current and desired level of engagement.

List stakeholders and place a “C” for their current level of engagement and “D” in the column of their desired level of engagement.

Chart 47: Stakeholder Engagement Assessment Matrix Template

Stakeholder	Unaware	Resistant	Neutral	Supportive	Leading

(Source: PMI, 2013)

Changes to the stakeholder listing can be suggested by any member of the Project Team. However, all change requests will be addressed by the Project Manager and the following table completed.

Chart 48: Stakeholder Change Request Form Template

Change Made By	Date Change made	Details of Change	Change Reviewed and Approved by	Date Change Reviewed and Approved

(Source: PMI, 2013)

Manage Stakeholder Engagement

“Stakeholder Engagement Management is the process of communicating and working with stakeholders to meet their needs and expectations, and to address issues as they occur. Stakeholder Engagement Management is the process “to systematically foster appropriate stakeholder engagement in project activities throughout the life of the project”. “The key benefit of this process is that it allows the Project Manager to increase support and minimize resistance from stakeholders, significantly increasing the chances to achieve project success”. (PMI, 2013, p. 404).

To effectively manage stakeholder engagement, the IRD Reform Project will utilize the Communication Plan and strategies identified above to communicate project related information to key stakeholders in a proactive and timely manner. Leveraging the information provided in the Communication Plan (i.e., stakeholder groups, communication items, purpose, method of communication, and frequency), the project will have the ability to increase support and minimize stakeholder resistance throughout the life of the project. Managing stakeholder engagement helps to increase the probability of project success by ensuring that stakeholders clearly understand the project goals, objectives, benefits, and risks.

In line with the analysis above, the project team will also be actively listening and soliciting input and feedback to make sure communications are being received and understood, and also to capture important information to help make adjustments and to respond to problem areas.

Other project artifacts will factor into Stakeholder Management as well, including the list of Business Process Changes and the Change Control process, both of which consider the impact on stakeholders. The project Issues Log is another tool to collect, document, and address concerns raised by stakeholders and stakeholder management risks that have materialized into issues that must be managed.

Monitor Stakeholder Engagement

Monitor Stakeholder Engagement is “the process of monitoring overall project stakeholder relationships and adjusting strategies and plans for engaging stakeholders”. (PMI, 2013, p. 409) Monitor Stakeholder Engagement involves collecting data, assessing the level of engagement and using insights from the data collection to adjust strategies and tactics for engaging effectively with stakeholders.

As mentioned in the Communications Plan and the Risk Management Plan, the IRD Reform Project will have mechanisms to receive ongoing direct feedback from key stakeholders, including email and stakeholder group meetings. Individual stakeholders will be encouraged to participate and to voice questions and concerns, with the most serious issues and concerns that are raised addressed in a formal, rigorous process through the Issues and Risk logs.

As described in the Scope Management Plan, the project will solicit broad participation in the collection and validation of requirements, which will uncover issues and concerns early on, so they can be addressed. Stakeholders are critical to the project’s success. The Project Team has planned for and will work to involve, engage and listen to all key stakeholders throughout the project lifecycle.

It is important as a Project Manager to build strong relationships with Project Stakeholders.

After the Stakeholders have been analyzed and their influence assessed it is important to understand their expectations. Nail down stakeholders' specific expectations. Ask for clarification when needed to be sure they are completely understood.

It is also important to understand how each stakeholder grouping defines "success", because every stakeholder may have a different idea of what project success looks like. Gather definitions up front and include them in the objectives to help ensure that all stakeholders will be supportive of the final outcomes. It is also important to keep stakeholders involved and informed. Send bi-weekly status updates. Hold project meetings as required, and don't let too much time pass between meetings. Be sure to answer stakeholders' questions and emails promptly. Regular communication is always appreciated – and may even soften the blow when there have bad news to share.

Through proper communication, leadership, and support from team members, however, stakeholders can be managed to have a positive perception of the change" (Berman, 2007).

Stakeholder Plan Updates

The Stakeholder Management Plan and associated documents are not static. The stakeholders will be identified and their information documented in the Stakeholder Analysis Register will be reviewed at least monthly by the Project Team to ensure the plan is meeting project expectations and to make modifications if required.

Tools for Setting and Managing Expectations

1. Stating the success criteria (project objectives) in the project charter.
2. Defining what is in and out of scope in the project scope statement.
3. Defining and getting agreement on the project deliverables documented in the WBS.
4. Creating and sharing the project schedule or release burn down charts.
5. Documenting who on the project team does what in a responsibility assignment matrix (RAM) or RACI chart.
6. Creating and using a communications planning table to show how stakeholders will be kept in the loop about project information.
7. Creating and posting project dashboards for the PMO or senior leadership.
8. Creating, leveraging, and using project subsidiary management plans to handle all the processes necessary to define and manage the various parts of the project. These sets of guidelines, or rulebooks, list the “how's” to do the various project management processes.
9. Conducting project kickoff meetings to publically state project objectives and set stakeholder expectations.

(Source: Baker, 2012)

5. CONCLUSIONS

A critical factor for project success is having a well-developed project plan. From all accounts, the IRD Reform was growing in scope without a dedicated Team and a well-defined and detailed Project Management plan to ensure successful execution. The Project Management Plan provides the direction for the project. It also contains all the planning documents relevant for the successful implementation of the project.

The development of the Scope Management Plan will help to define and specify the scope of the project, and put things into better perspective in terms of what is required. Having done the Scope Management Plan, IRD would have understood the magnitude of the task ahead and would have established a Project Team to assist the Project Manager with implementation and execution of the Project. Having a Scope Management Plan sets the foundation for the rest of the project as it describes the deliverables of the project.

The Schedule Management Plan ensures that the actual development of the schedule is guided by a well thought-out process that will ensure sufficient organizational structure and an approach to efficiently developing the schedule. The schedule tells the team and stakeholders where the project should be but performance reviews measures such as the critical path method gives the PM the status of the project. The development of the Schedule Management Plan will better assist the IRD to plan, manage and assign resources to projects more efficiently and ensure successful completion within the time constraint.

Although the majority of the costs incurred on the IRD Reform Project was specific to salaries coupled with the fact that the Project was not given separate funds to be maintained, does not take away from the importance of having a well thought out and

detailed Cost Management Plan. Proper consideration must be given to all cost that will be incurred on the project to budget for them adequately.

The purpose of the IRD Reform Quality Management Plan is to establish the goals, processes, and responsibilities required to implement effective quality management functions for the project. The Quality Management Plan defines how the Project Team will implement, support, and communicate project quality practices for use with the IRD Reform Project. By utilizing an integrated quality approach to define quality standards, measure quality and continuously improve quality IRD will ensure Project success. Another strategy would be to include stakeholders early in the project phases so that the Project Team can focus on items related to quality in the initial stages so that specific quality activities are incorporated earlier in the project. The purpose for managing quality is to validate that the project deliverables are completed with an acceptable level of quality.

The most important resource to a project is its people—the Project Team. The Human Resources Management Plan is an important tool, which will aid in the management of the project's human resource activities throughout the project until completion. The Human Resource Management Plan details how to organize, manage and lead the project team on future projects. Its purpose is to achieve project success by ensuring the appropriate human resources are acquired with the necessary skills, team-building strategies clearly defined, and team activities effectively managed.

The Risk Management Plan is to establish the framework in which the Project Team will identify risks and develop strategies to mitigate or avoid those risks. This plan defines how risks associated with the project will be recorded and monitored throughout the lifecycle of the project. It is necessary to identify critical risks and take necessary action before issues that impact project objectives arise. The development of a Risk register will capture project risk so that an effective response will be determined.

Ensuring that there was clear and effective communication was a very critical component of the IRD Reform Project. Clear, consistent, effective communication is the key to project success. The Communications Management Plan will serve as a guide for communications management throughout the lifecycle of the project and will be updated, as communication needs change. The Communications Management Plan will identify and define the roles of persons involved in the Project, and will include a communications matrix, which will map the communications requirement. This plan will also cover who will receive the communications, how the communications will be delivered, what information will be communicated, who communicates, and the frequency of the communications, ensuring that stakeholders receive correct and timely information when needed and through preferred channels.

A Procurement Management Plan sets the procurement framework for the project. It serves as a guide for managing procurement throughout the life of the project and will be updated, as acquisition needs change. This plan identifies and defines the items to be procured, the types of contracts to be used in support of this project, the contract approval process, and decision criteria.

Effectively managing Stakeholders is a key component of successful project management and can be used to gain support for the project as well as help anticipate resistance, conflict, or competing objectives amongst the project's Stakeholders. In order to develop an effective plan for managing stakeholders, it is important that they first need to be clearly identified and assessed. To assist with stakeholder identification and analysis, a Stakeholder Analysis Register categorized by Stakeholder Groupings will be developed. It is important to balance Stakeholder needs without sacrificing the project goals.

6. RECOMMENDATIONS

1. To ensure the success of future projects the IRD Management should utilize formal Project Management methodology for every project.
2. IRD Management should place particular emphasis should be spent on developing the Project charter and defining the Scope of the Project.
3. Based on the magnitude of a project it is important that the IRD Management establishes a Project Management Team to manage all future IRD the projects.
4. IRD should ensure that there is proper recording and storage of minutes and all documents related to any project for future review.
5. IRD should involve all relevant Government Agencies that are critical to its decision making process from the inception of the Project.
6. IRD must engage in extensive planning at the beginning of any future project. The planning process will provide direction for the team and its members as well as helps the IRD consider what resources are needed to finish the project and eliminate the potential of discontinuing the project due to lack of resources.

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8. APPENDICES

Appendix 1: FGP Charter

PROJECT CHARTER	
Date	Project Name:
June 2017	The Development of a Project Management Plan for the Inland Revenue Department Reform Project
Knowledge Areas / Processes	Applicacion Area (Sector / Activity)
<p>Knowledge areas: Scope, Time, Cost, Quality, Human Resource, Risk, Communications, Procurement, Stakeholder Management</p> <p>Process groups: Initiation, Planning, Monitoring and Control</p>	Public Sector Project Management Methodology
Start date	Finish date
June 2017	January 2018
Project Objectives (general and specific)	
<p>General Objective: .To create a Project Management Plan to accomplish Objective 1 of the Inland Revenue Department's Reform Project which looks at re-organizing the IRD along functional lines.</p> <p>Specific objectives:</p> <ol style="list-style-type: none"> 1. To develop a scope management plan to describe clearly all the work required to complete the project. 2. To develop a time management plan to manage the timely completion of the project. 3. To develop a cost management plan to determine and adequately budgeted for all project costs so that the project is completed within the approved budget. 4. To develop a quality management plan to provide guidance and direction on how quality will be managed and validated throughout the project. 5. To develop a Human Resource Management Plan to establish project roles, responsibilities and the skills required to manage and complete the project. 6. To develop a risk Management Plan that identifies risks and risk responses to decrease the likelihood of their occurrence during the Project. 7. To develop a communication management plan to define the communication strategies for the effective management of stakeholder communication needs. 8. To develop a Procurement Management Plan to guide the purchasing of goods or services required by the project. 9. To develop a stakeholder management plan to determine the proper identification and management of the project stakeholders. 	
Project purpose or justification (merit and expected results)	

The IRD is currently undertaking a reform initiative which commenced in 2015 and was anticipated to be completed by 2017. The reform initiative encompasses a review of the operational structure of the IRD together with other ancillary functions such as the accounting, data storage and management system to name a few. The IRD Reform project was developed with assistance from Caribbean Regional Technical Assistance Centre (CARTAC) who provided technical assistance for the development of this Project. However no formal project management framework or standard was utilized in the development of the Project. It is with this in mind that I have chosen to develop a Project Management Plan for one aspect of the Reform project.

With the development of the Project Management plan and its subsidiary plans the IRD will be in a better position to develop and execute projects in the future.

Description of Product or Service to be generated by the Project – Project final deliverables

The development of the Project Management Plan and the subsidiary plans identified, which will serve as a guide for the development of future projects.

Assumptions

It is assumed that the information available at the IRD will be sufficient to develop the Project Management Plan and the subsidiary plans.

It is assumed that support necessary for the development of this Project will be received from the IRD

It is assumed that feedback of the Project deliverables will be received in a timely manner

It is assumed that the student understands the requirements of the FGP

It is assumed that the project will be completed within the timeframe allotted

Constraints

Confidentiality – IRD's information will need to be kept confidential

Time - The final graduation process development will need to comply with the dates and time periods established by the university

Scope - There is little reference material for the development of this FGP

Resources - limited to the student as the Project Manager

Preliminary risks

The unavailability of information necessary for the development of the Project Management Plan will delay the submission of the deliverable and impact scope, quality and time of the Project

The support and guidance necessary for the development of this project may not be adequate and will impact the quality and time of the deliverable.

The student may not fully comprehend the complexity of the project requirements resulting in incomplete submissions and missed deadlines impacting the time of the deliverable.

Late submissions will result in deliverable being ungraded impacting the quality and scope of the Project

Budget

No Budget necessary for delivery of the the Project Management Plan

Milestones and dates

Milestone	Start date	End date
FGP Start	26 th June, 2017	26 th June, 2017
Charter and WBS Submitted	30 th June, 2017	30 th June, 2017
Introduction and FGP Submitted	7 th July, 2017	7 th July, 2017
Theoretical Framework Submitted	14 th July, 2017	14 th July, 2017

Methodological Framework Submitted	21 st July, 2017	21 st July, 2017
Graduation Seminar Approval	28 th July, 2017	28 th July, 2017
Tutor Approval	10 th November, 2017	10 th November, 2017
FGP End	5 th January, 2018	5 th January, 2018

Relevant historical information

In April, 2014 the Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF) assessed the implementation of the Value Added Tax (VAT) in Saint Lucia and recognized that its introduction in October, 2012 had proven to be successful and had paved the way for further reform within the IRD. The VAT Section was established as a separate unit within the Inland Revenue Department (IRD) and at the time of the review, it continued to deliver the core tax administration functions, thereby duplicating most of the functions of mainstream IRD. In order to improve the effectiveness and efficiency of tax administration in Saint Lucia, the April, 2014 FAD Mission notably recommended the following, which were the primary objectives of the IRD Reform:

The main objectives of the reform initiative are as follows:

1. To re-organize the IRD along functional lines;
2. To integrate the administration of the Value Added Tax (VAT) into mainstream IRD;
3. To segment the taxpayer population by establishing "Large and Medium" and a "Small and Micro" Taxpayer Sections in order to focus on the peculiar needs of each segment;
4. To strengthen strategic planning, design and monitoring functions of the Department by establishing a strong Headquarters Division;
5. To enhance taxpayer service delivery and taxpayer compliance.

All of these objectives were considered to be international best practices. The full integration would provide greater functional synergies within the IRD and improve the overall efficiency and effectiveness of the Department's operations. Two other projects have been developed since the start of the Reform Project. The IRD is currently managing three projects utilizing the same staff to coordinate and monitor.

Stakeholders

Direct stakeholders:

Global School of Project Management, Universidad para la Cooperacion Internacional
 FGP Reviewers
 Board of Examiners
 Course Facilitator

Indirect stakeholders:

IRD Management
 Staff of the Strategic, Design, Planning and Monitoring Division
 Government of Saint Lucia

Project Manager:

Lisa L-A M Goodman

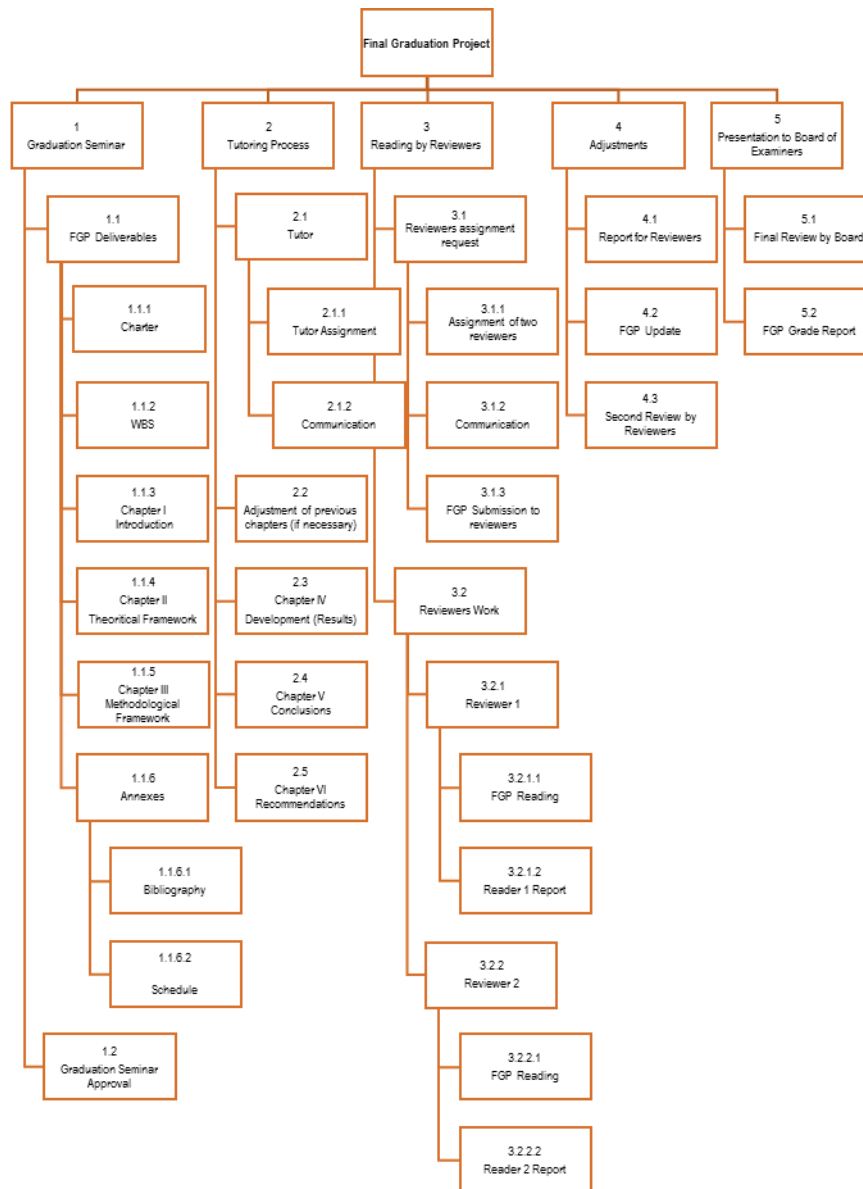
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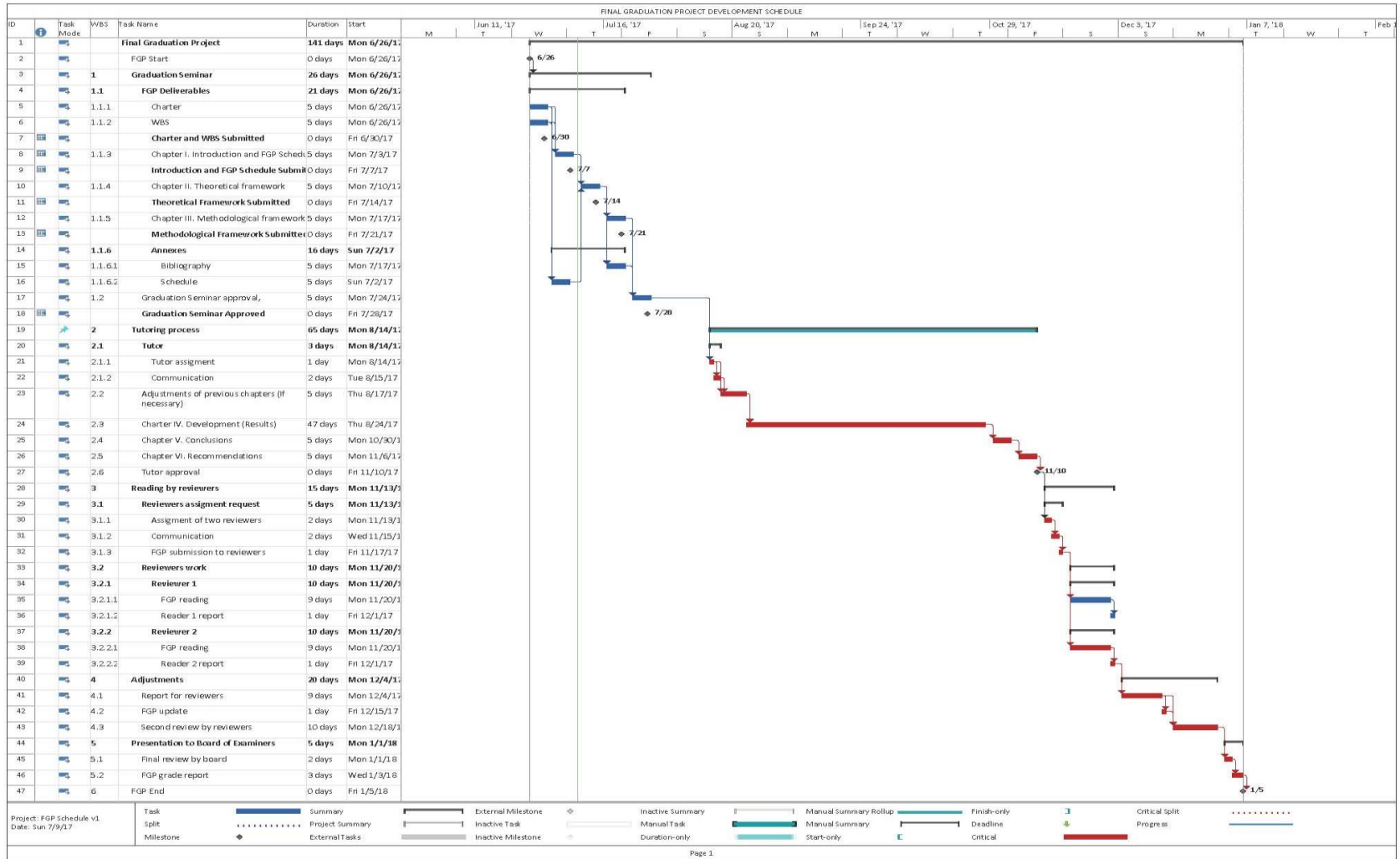
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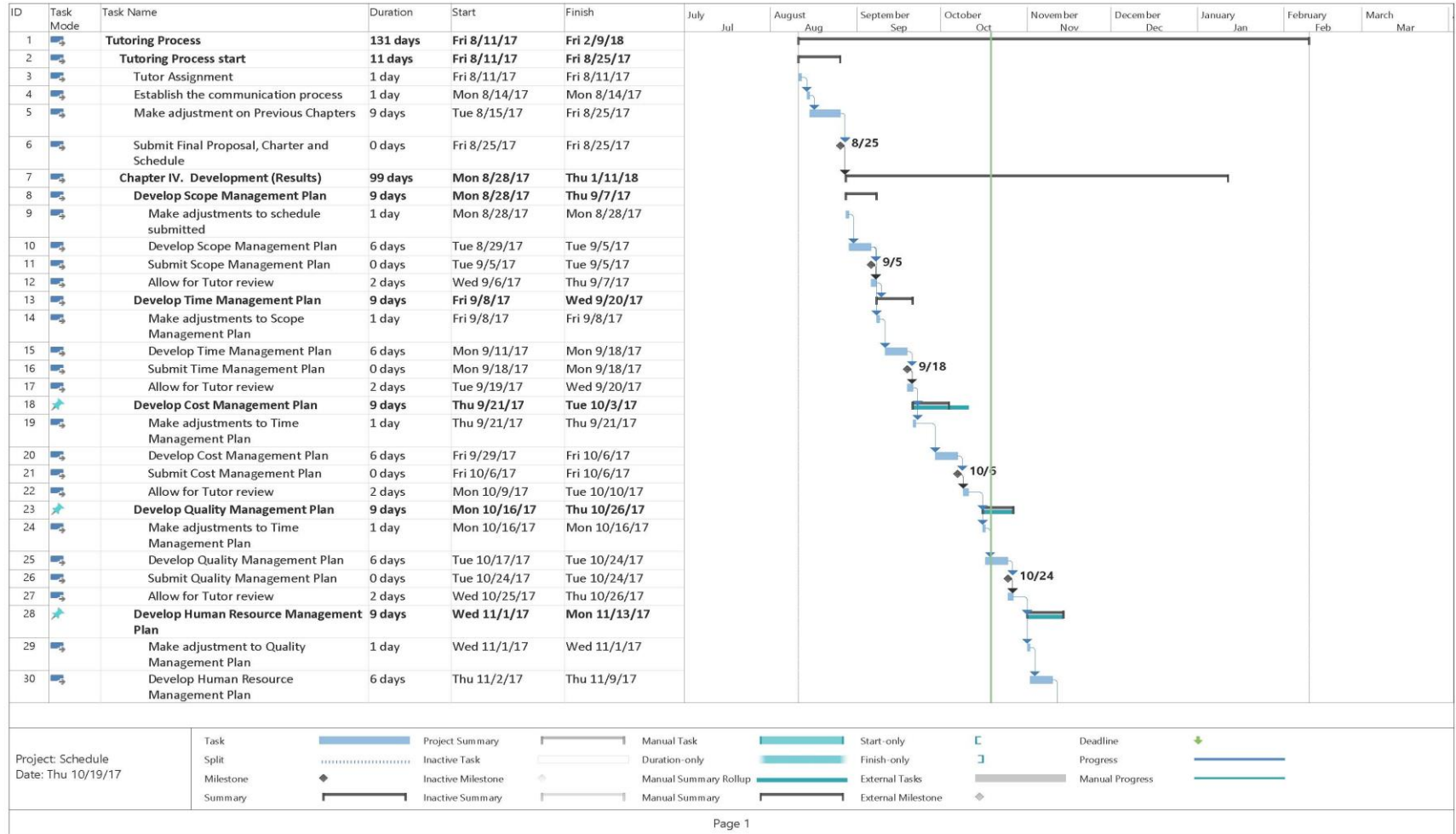
Appendix 2: FGP WBS

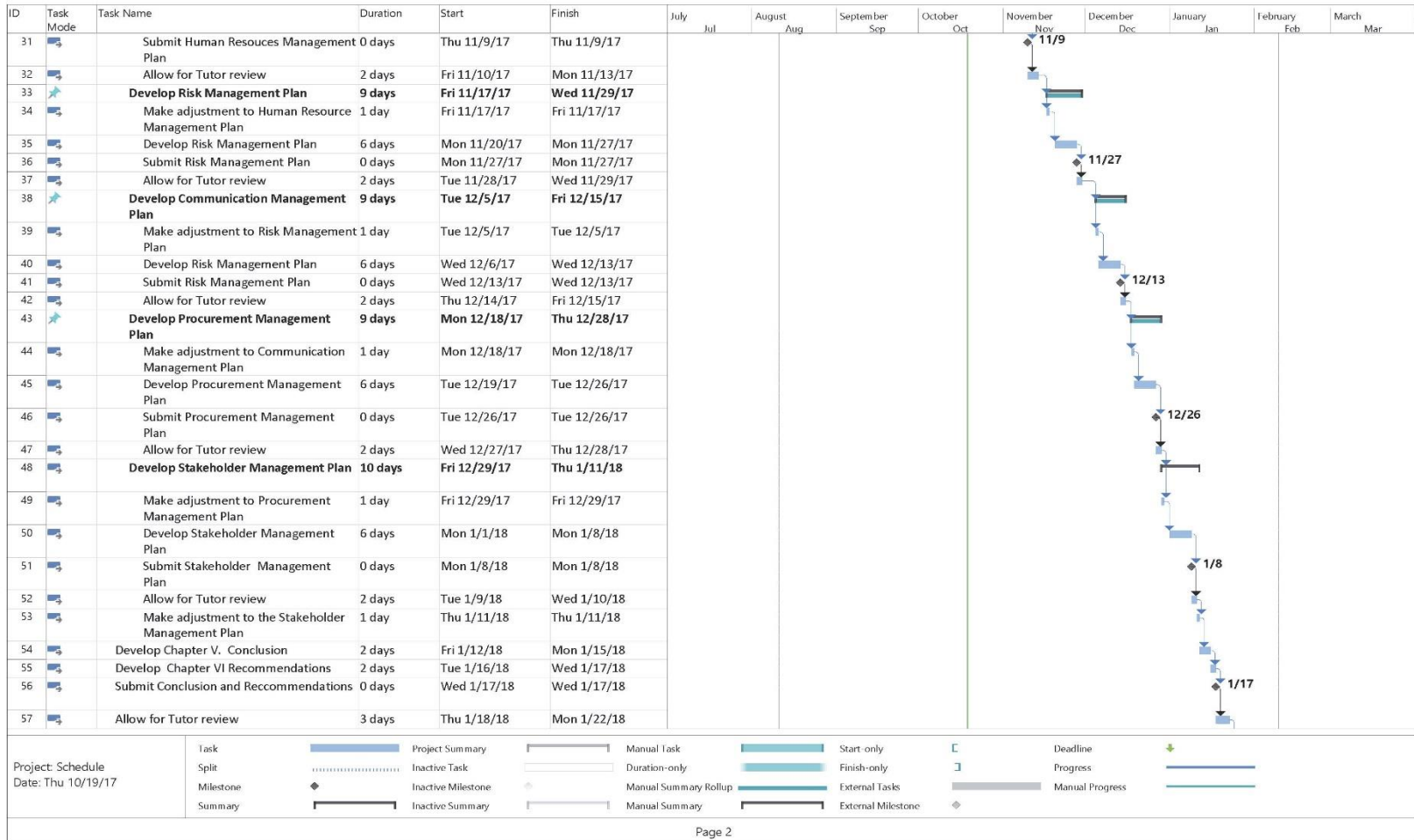


Appendix 3: FGP Schedule



Appendix 4: Tutor Schedule





ID	Task Mode	Task Name	Duration	Start	Finish	July	August	September	October	November	December	January	February	March
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
58		Make final Project Adjustments	2 days	Tue 1/23/18	Wed 1/24/18									
59		Submit Final Project	0 days	Wed 1/24/18	Wed 1/24/18									
60		Allow for final review by Tutor	3 days	Wed 1/24/18	Fri 1/26/18									
61		Philologist review	10 days	Mon 1/29/18	Fri 2/9/18									
62		Receive Tutor Approval	0 days	Fri 1/26/18	Fri 1/26/18									

Project: Schedule Date: Thu 10/19/17	Task		Project Summary		Manual Task		Start-only		Deadline	
	Split		Inactive Task		Duration-only		Finish-only		Progress	
	Milestone		Inactive Milestone		Manual Summary Rollup		External Tasks		Manual Progress	
	Summary		Inactive Summary		Manual Summary		External Milestone			

Appendix 5: IRD Reform Implementation Plan

St. Lucia Work Plan November 2014 – April 2016					
Objective	Activities	Start Date	End Date	Status	Person Responsible
1.0 Reform Objective					
	Develop project mandate with key recommendations	July 2014	Oct. 2014		Comptroller/K.Haynes
	Present proposals to PS for info and decision.	Oct. 2014	Nov. 2014		Comptroller
	Project approved by PS, Establishment and cabinet	Nov. 2014	Feb. 2015		Comptroller
	Enhance project mandate and key recommendations	Nov. 2014	Dec. 2014		K. Haynes/L. Goodman
	Enhance project implementation schedule	Nov. 2014	Jan. 2014		K. Haynes/L. Goodman
	IRD Comptroller to assign an in-term team leader to start enhanced project work.	Sept. 2014	Oct. 2014		Comptroller/K.Haynes
	Obtain endorsement on the enhanced project from PS	Jan. 2015	Feb. 2015		Comptroller/K.Haynes
	Create or appoint re-organization steering committee (RSC) - PS to chair and include PS on Committee for the enhanced project	Jan. 2015	Feb. 2015		Comptroller/K.Haynes
	Establish RSC's role for the enhanced project	Jan. 2015	Feb. 2015		K. Haynes/L. Goodman
	Appoint re-organization manager / project leader and define roles for the enhanced project	Sept. 2014	Oct. 2014		Comptroller/K.Haynes
	Establish or create project team and assign staff (other members part time) for the enhanced project	Sept. 2014	Dec. 2014		Comptroller/K.Haynes
	Establish and approve project team's role	Sept. 2014	Dec. 2014		Comptroller/K.Haynes
	Develop and finalize proposed enhanced project plan <ul style="list-style-type: none"> - <i>Endorsement and approval</i> - <i>Desired outcomes</i> - <i>Scope</i> - <i>Key deliverables and milestones</i> - <i>Relationship with other projects</i> - <i>Project management / sub projects</i> - <i>Resources – staff, and budget, assistance</i> 	Oct. 2014	Jan. 2015		K. Haynes/L. Goodman
	Steering Committee endorsement of the enhanced Project Plan	Feb. 2015	Feb. 2015		K. Haynes
	Project Progress Reporting (quarterly)	Dec. 2014	Dec. 2014		K.Haynes/L. Goodman
Strategic Management					
	Link FAD / CARTAC mission recommendations with re-organization project	Oct. 2014	Dec. 2014		K. Haynes/L. Goodman

	Review Corporate Strategic Business Plan (CSBP) including the components: (1) Environmental Analysis; (2) Vision; (3) Mission; (4) Values and Guiding Principles; (5) Strategic Goals and Objectives; and (6) Expected Outputs and Outcomes to be updated.	Sept. 2014	Nov. 2014		K. Haynes/L. Goodman
	Identify the functional areas' medium and long term strategic goals and objectives and link with the CSBP.	Nov. 2014	Nov. 2014		K. Haynes/L. Goodman
	Establish detailed enhanced reorganization implementation plans at the departmental and the divisions.	Nov. 2014	Feb. 2015		L. Goodman
	Steering Committee's informal approval for the detailed enhanced reform implementation plan including activities, performance measurement criteria and milestones	Feb. 2015	Feb. 2015		Comptroller/K.Haynes
	Identify and secure technical assistance needs linked to reform plan activities (on going)	July 2014	Feb. 2015		K. Haynes/L. Goodman
	Launch internal reorganization project publicity campaign and share CSBP.	Jan. 2015	Feb. 2015		K. Haynes/L. Goodman
	Launch external reorganization project publicity campaign and share CSBP.	Feb. 2015	Mar. 2015		K. Haynes/L. Goodman
Laws and Legislation					
	Conduct a review of the existing Corporate Tax (CT); Unincorporated Business Tax (UBT); Excise Tax (ET); Value Added Tax (VAT); Need for - Tax Administration Procedures Act (TAPA); and related regulations with a specific focus on the policy aspects, administration powers and the identification of needed changes based on international best practices and law.	May 2015	Dec. 2015		K. Haynes/PDPM
	Flow chart the CSBP with the actual operational plans	Nov. 2014	Jan. 2015		K. Haynes/L. Goodman
	Prepare document with legislation recommendations for CIT, PIT, ET, VAT, WHT laws and related regulations for MOF consideration and decision.	Jan. 2016	Mar. 2016		K. Haynes/PDPM
	Consider enhancing the sharing of information with Social Security Board (SSB); Royal Police Force (RPF); Customs joint audits (CED); Financial Intelligence Agency (FIA); Financial Services Regulatory Commission (FSRC); Business Registry (BR); Offshore Companies Register (OCR); etc.	Jan. 2015	May 2015		Comptroller/K. Haynes
	Law and regulations to support information returns and standard financial statements to assist in comparative analysis and measuring compliance risk.	Jan. 2016	April 2016		K. Haynes/PDPM
	Forward IRD document on legislation recommended changes to Minister of MOF for decision.	Mar. 2016	Apr. 2016		K. Haynes/PDPM
	Conduct a review or study of the existing exemptions and concessions regimes or arrangements and provide recommendations.	Sept. 2015	Dec. 2015		K. Haynes/PDPM
	Prepare document recommendations for the exemptions and concessions regimes and arrangements for MOF consideration and decision.	Jan. 2016	Feb. 2016		Comptroller/K.Haynes
	Forward IRD document on exemptions and concessions recommended changes to Minister of MOF for decision.	Mar. 2016	Mar. 2016		Comptroller/K.Haynes
	Establish the Tax Administration Procedures Act - integrating the current administrative provisions for all tax in St. Lucia.	Mar. 2016	July 2016		Comptroller/DCIR
	Suggestions regarding possible legislation, exemptions and concessions changes and the TAPA forwarded to Parliament for consideration.	July 2016	Oct. 2016		Comptroller/DCIR
	Prepare document regarding review and suggested recommendations with respect to penalties and the sanction regime to strengthen appropriate actions and ensure all taxpayers pay their fair share in accordance with their obligations. Forward to the MOF for consideration and decision.	Jan. 2016	Feb. 2016		K. Haynes
	Government decision and adoption of revisions.	Oct. 2016	Dec. 2016		Comptroller

Organizational Structure					
	Consider the various tax structures (strengths and weaknesses) and determine the best to meet the current and future business needs of St. Lucia.	July 2014	Nov. 2014		K. Haynes/L. Goodman
	Enhance / define Organization Structure with roles and responsibilities by section.	July 2014	Nov. 2014		I St.Croix/L. Goodman
	Seek PS support and approval and forward to PS for information on enhanced structure.	July 2014	Oct. 2014		Comptroller
	Staff resource plan - prepare a staff allocation map linked with the current organization structure and the proposed organization structure. Reconcile staff status with roll and all acting, appointed and non-appointed positions.	July 2014	Oct. 2014		I. St.Croix/L. Goodman
	Commence internal government staffing processes for all positions.	June 2015	Oct. 2015		I.St.Croix/L.Goodman
	Commence external staffing processes for all positions with a priority on the vacant audit positions.	Oct. 2015	Dec. 2015		I.St.Croix
	Reorganize IRD along a functional based organizational structure with a dedicated planning and program monitoring unit and a focus on taxpayer segmentation (Large and Medium Section).	Apr. 2015	May. 2015		K. Haynes/L. Goodman
	Strengthen the managerial role of HQ (the Comptroller's office and the operations of the program design, planning and monitoring unit).	Apr. 2015	May 2015		K. Haynes/L. Goodman
	1/ Review the current taxpayer registration bases for all taxes 2/ Re-establish the appropriate number of staff; 3/ Ensure service and compliance program objectives are effectively reached while maintaining a balance between core programs and common services (admin; human resources; finance; security; etc.)	Oct. 2014	Nov. 2014		K.Haynes/L.Goodman
	Establishment modern job descriptions and ensuring staff understand their accountability for achieving their annual targets.	Nov. 2014	Apr. 2015		I.St.Croix/L.Goodman
	Develop and implement a performance management system,	Jan. 2015	June 2015		I.St.Croix/L.Goodman
	Develop and provide program direction, instructions (manuals), guidelines, operational tools and training in the program areas and monitor their performance against annual targets. See below	Jan. 2015	Dec. 2016		I.St.Croix/L.Goodman
IRD Facilities					
	Obtain appropriate premises for IRD that will address the current and future operational requirements and support the establishment of effective and efficient work flows.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Prepare a modern floor plan linked to reporting lines; work flows and work processes.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Obtain the appropriate office equipment, space dividers, file and IT room equipment and supporting communication and security systems.	Jan. 2016	Dec. 2016		I.St.Croix/K.Haynes
	Ensure staff and taxpayer data is security and protected.	July 2014	On going		I.St.Croix/K.Haynes
	Set-up the new premises, office space and reallocation of the existing operations.	Jan. 2016	April 2017		I.St.Croix/K.Haynes
Information Technology System					
	Obtain a dedicated IT room and additional large server for backup.	Done	Done		
	Install and program an additional server to operate with the existing servers that are supporting IRD operations and reporting requirements.	Done	Done		
	Establish system support and tools to protect IT data and identify data integrity issues	On going	On going		K.Haynes/T.Ferguson

	Establish automated core monthly program management reports. Programs should include registry; cashiering; assessing; data capture; filers; non-filers; late filers; audit, arrears; collection enforcement; objections; appeals; competent authority; etc.	June 2015	Oct. 2015		K.Haynes/T.Ferguson
	Develop, in collaboration with the treasury and the auditor general, a timetable for auto reporting between SIGTAS as the primary financial data management tool at the IRD and Treasury ITMS	Oct. 2015	Dec. 2015		K.Haynes/T.Ferguson
	Develop an IT system to support and facilitate VAT refunds based on risk confidence validities.	Apr. 2016	Oct. 2016		K.Haynes/T.Ferguson
Taxpayer Registration Bases					
	Establish a taxpayer registration / deregistration project to conduct a complete review of all the taxpayer databases and identify duplications, errors and data integrity issues.	Sept. 2015	Dec. 2015		K.Haynes/PDPM
	Establish and implement training program for staff.	Feb. 2016	Oct. 2016		K.Haynes
	Compare IRD taxpayer data with other government databases particularly customs, SSB and business registry.	May 2015	Oct. 2015		K.Haynes
	Establish a system (business intelligence reporting) to regularly match information and registrations in the difference taxpayer databases.	Nov. 2015	June 2016		K.Haynes
Large Medium Taxpayer Files					
	Establish Large / Medium Taxpayer criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Establish rules for transfer in / out of LMTS	Nov. 2014	Mar. 2015		K.Haynes/L.Goodman
	Identify taxpayers meeting criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Identify taxpayers not meeting criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Prepare plan for transfer of compliance work on LM taxpayers to LMTS (UBT; CIT; WHT; VAT)	Feb. 2015	Mar. 2015		K.Haynes/PDPM
Functions & Organizational Structure					
	Define LMTS functions and mandates – Audit – Filing Compliance and Debt Management	July 2014	Oct. 2014		K.Haynes/L.Goodman
	Develop full LMTS organizational structure, roles and responsibilities and rational – Liaising with MOF/HR Department	July 2014	Oct. 2014		K.Haynes/L.Goodman
	Develop roles / responsibilities / job descriptions	Oct. 2014	Feb. 2015		K.Haynes/L.Goodman
	Develop communication and change management plan	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Approval of establishment (Public Service)	Jan. 2015	Feb. 2015		Comptroller/I.St.Croix
Workloads					
	Workload analysis – establish: – How many taxpayers – Rate of non-compliance – ISIC and risk system	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman

	<ul style="list-style-type: none"> - Time reporting system based on direct and indirect time - How many interventions proposed <ul style="list-style-type: none"> - Audit cases – coverage - Filing enforcement cases - Payment enforcement cases - Nature of interventions <ul style="list-style-type: none"> - Audit – Types of audit and mode of delivery - Enforcement – Types of activities and modes of delivery - Number of objections - Nature of objections 				
	Develop Compliance Strategy for LMTS linked with CSBP, goals and initiatives	June 2015	Nov. 2015		K.Haynes/PDPM
	Develop operational business plans for Apr. 2015 – Apr. 2016. <ul style="list-style-type: none"> - Audit section - Enforcement section 	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Develop business plans for 2016/2017	Oct. 2015	Dec. 2015		Management Team/K.Haynes
Work Processes					
	Business Process Review / Reengineering (BPR)				
	Develop policies and procedures <ul style="list-style-type: none"> - In conjunction with PMS Unit 	Jan. 2015	On going		I.St.Croix/L.Goodman
	Prepare procedural manuals	Jan. 2015	On going		I.St.Croix/L.Goodman
	Develop performance measures	Jan. 2015	On going		I.St.Croix/L.Goodman
	Design reporting requirements	Jan. 2015	On going		I.St.Croix/L.Goodman
	Adopt revised procedures	Jan. 2015	On going		I.St.Croix/L.Goodman
Staffing					
	Develop staff plans based on organizational structure <ul style="list-style-type: none"> - Establish current staff numbers undertaking the relevant functions on LM taxpayers - Staff available - Ensuring small or regular taxpayer compliance has sufficient capacity - Skilled – accounting, law, commerce, analysis. - Judgment, Integrity and Intelligence - Team approach however only one LMTS for the federation - Early appointment of senior managers - Appointment processes - Update approaches to performance management 	July 2014	May 2015		I.St.Croix/L.Goodman
	Brief staff on expectations	July 2014	Oct. 2014		I.St.Croix/K.Haynes
	New approaches to performance management	Jan. 2015	Dec. 2015		I.St.Croix/K.Haynes
	Gauge staff interest in working in LMTS	Sept. 2014	Oct. 2014		I.St.Croix/K.Haynes
	Establish staff selection/transfer rules	Sept. 2014	Dec. 2014		I.St.Croix/K.Haynes

	Select / identify staff for transfer	Sept. 2014	Dec. 2014		I.St.Croix/K.Haynes
	Transfer of staff	Mar. 2015	Apr. 2015		I.St.Croix/K.Haynes
Systems					
	Develop LM taxpayer indicator code on tax roll	Jan. 2015	Apr. 2015		K.Haynes
	Assess IT system needs in view of BPR	Dec. 2014	June 2015		K.Haynes
	Complete IT changes	Dec. 2014	Sept. 2015		K.Haynes
	Assess and meet IT hardware needs	On going	On going		K.Haynes
	Develop systems to enable extraction of LMTS data				K.Haynes
Stakeholder engagement					
	Develop communication plan – Internal – Identify range of disseminations and engaging staff – Clear description of responsibilities / timelines – Mechanism for staff feedback	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Develop communication plan – External – Identify range of consultative approaches – Clear description of responsibilities / timelines – Mechanism for taxpayer feedback	Jan. 2015	Apr. 2015		K.Haynes/L.Goodman
	Deliver communications as per plan - Internal	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Deliver communications plan – External	Jan. 2015	Apr. 2015		K.Haynes/L.Goodman
	Launch of LMTS brand	Apr. 2015	Apr. 2015		K.Haynes/L.Goodman
Training and capacity building					
	Training needs analysis – Identify skill requirements – Establish current skill levels – Establish skills gap	Nov. 2014	Mar. 2015		I.St.Croix/L.Goodman
	Develop training programs	Jan. 2015	May 2015		I.St.Croix/L.Goodman
	Implement training programs	Apr. 2015	July 2015		I.St.Croix/HR Team
	Existing staff to be trained				I.St.Croix/HR Team
	– CIT				I.St.Croix/HR Team
	– UBT				I.St.Croix/HR Team
	– Withholding				I.St.Croix/HR Team
	– VAT				I.St.Croix/HR Team
	Transferred staff to be trained	Apr. 2015	Oct. 2015		I.St.Croix/HR Team

Technical Assistance					
	Identify requirements to assist with: <ul style="list-style-type: none"> - Project Planning and Management - Compliance Strategy & Business Plans - Implementing Planning Monitoring Section - Implementing LMTS - Core Program reforms 	On going	On going		Comptroller/K.Haynes
	Identify potential providers of technical assistance	On going	On going		Comptroller/K.Haynes
	Request technical assistance	On going	On going		Comptroller/K.Haynes
	Engage advisors	On going	On going		Comptroller/K.Haynes
	Advisors deliver technical assistance	On going	On going		
Accommodation					
	Determine accommodation and equipment needs	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Explore potential premises and analyze options	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Consider registry and related systems	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Develop seating plans	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Submit proposals to FS	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Occupy expanded premises	Feb. 2015	Apr. 2015		K.Haynes/L.Goodman
	Transfer and / or procurement of equipment	Feb. 2015	Apr. 2015		K.Haynes/L.Goodman
Strategic Management, Design, Planning, Monitoring Section					
Functions & Organizational Structure					
	Define Design Planning and Monitoring Division (DPMD) functions and mandates <ul style="list-style-type: none"> - Policy & Planning - Legal and Rulings - Support Services (IT, etc) - Audit & Investigations - Filing Compliance and debt Management - Taxpayer Services (Taxroll, etc.) and External Communications - Data Processing - Objection - Revenue Stats and Analysis 	Oct. 2014	Nov. 2014		K.Haynes/L.Goodman

	<ul style="list-style-type: none"> - Revenue Control and Accounts - Refund - Property Tax and Valuations - Stamp Duty - Risk Management - Regional and International Relations 				
	Develop full DPMD organizational structure	Oct. 2014	Nov. 2014		K.Haynes/L.Goodman
	Develop roles / responsibilities / job descriptions	Oct. 2014	Dec. 2014		I.St.Croix/L.Goodman
	Develop establishment documentation	Oct. 2014	Dec. 2014		I.St.Croix/L.Goodman
	Approval of MOF	Oct. 2014	Dec. 2014		Comptroller
Workloads					
	Develop work plan to assist in: <ul style="list-style-type: none"> - Designing policies and procedures - Establishing of IRD operational needs - Developing training material, manuals, forms. - Trend and comparative analysis - Program monitoring - Legislative assistance - Business Plan and Annual Reports - Performance Indicators and Standards 	Dec. 2014	Dec. 2015		I.St.Croix/K.Haynes/L.Goodman
	Review and validate material and modify as appropriate	June 2015	On going		I.St.Croix/K.Haynes/L.Goodman
Staffing					
	Brief staff on expectations	Dec. 2014	Apr. 2015		I.St.Croix
	Gauge staff interest in working in PM section	Dec. 2014	Apr. 2015		I.St.Croix
	Establish staff selection/transfer rules	Dec. 2014	Apr. 2015		I.St.Croix
	Select / identify and transfer staff for: <ul style="list-style-type: none"> - Support Services - Audit & Investigations - Enforcement 	Dec. 2014	Apr. 2015		I.St.Croix
	Select / identify and transfer staff (must be experienced and seasoned) <ul style="list-style-type: none"> - Policy & Planning - Legal - Taxpayer Services - Objection - Etc. 	Dec. 2014	Apr. 2015		I.St.Croix/L.Goodman
Technical Assistance					
	Identify requirements to assist with set up of PM Section	Dec. 2014	Mar. 2015		Comptroller/K.Haynes

	Identify potential providers of technical assistance	Dec. 2014	Mar. 2015		Comptroller/K.Haynes
	Request technical assistance	Dec. 2014	Mar. 2015		Comptroller/K.Haynes
	Engage advisor	Dec. 2014	Mar. 2015		Comptroller/K.Haynes
	Advisor deliver technical assistance	Dec. 2014	Oct. 2015		
Accommodation					
	Determine accommodation and equipment needs	Dec. 2014	Apr. 2015		K.Haynes/L.Goodman
	Explore potential office space and analyze options	Dec. 2014	Apr. 2015		K.Haynes/L.Goodman
	Develop seating plans	Dec. 2014	Apr. 2015		K.Haynes/L.Goodman
	Transfer and / or procurement of equipment	Dec. 2014	Apr. 2015		K.Haynes/L.Goodman
Small and Micro Taxpayers					
	Establish Small and Micro Taxpayer criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Establish rules for transfer in / out of Small and Micro Taxpayer (SMTS)	Nov. 2014	Mar. 2015		K.Haynes/L.Goodman
	Identify taxpayers meeting criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Identify taxpayers not meeting criteria	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman
	Prepare plan for transfer of compliance work on small taxpayers to SMTS – May include UBT; CIT; WHT; VAT – to be determined	Feb. 2014	Mar. 2015		K.Haynes/L.Goodman
Functions & Organizational Structure					
	Define SMTS functions and mandates – Audit – Filing Compliance and Debt Management	July 2014	Oct. 2014		K.Haynes/L.Goodman
	Develop full SMTS organizational structure, roles and responsibilities and rational – Liaising with MOF/HR Department	July 2014	Oct. 2014		K.Haynes/L.Goodman
	Develop roles / responsibilities / job descriptions	Oct. 2014	Feb. 2015		K.Haynes/L.Goodman
	Develop communication and change management plan	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Approval of establishment	Jan. 2015	Feb. 2015		Comptroller
Workloads					
	Workload analysis – establish: – How many taxpayers – Rate of non-compliance – ISIC and risk system – Time reporting system based on direct and indirect time – How many interventions proposed – Audit cases – coverage	Sept. 2014	Nov. 2014		K.Haynes/L.Goodman

	<ul style="list-style-type: none"> - Filing enforcement cases - Payment enforcement cases - Nature of interventions <ul style="list-style-type: none"> - Audit – Types of audit and mode of delivery - Enforcement – Types of activities and modes of delivery - Number of objections - Nature of objections 				
	Develop Compliance Strategy for SMTS linked with CSBP, goals and initiatives	June 2015	Nov. 2015		K.Haynes/L.Goodman
	Develop operational business plans for Jan – Dec. 2014. <ul style="list-style-type: none"> - Audit section - Enforcement section 	Sept. 2014	Nov. 2014		Management Team/K. Haynes
	Develop business plans for 2013/2014	Oct. 2014	Dec. 2014		
Work Processes					
	Business Process Review / Reengineering (BPR)				
	Develop policies and procedures <ul style="list-style-type: none"> - In conjunction with PMS Unit 	Jan. 2015	On going		I.St.Croix/L.Goodman
	Prepare procedural manuals	Jan. 2015	On going		I.St.Croix/L.Goodman
	Develop performance measures	Jan. 2015	On going		I.St.Croix/L.Goodman
	Design reporting requirements	Jan. 2015	On going		I.St.Croix/L.Goodman
	Adopt revised procedures	Jan. 2015	On going		I.St.Croix/L.Goodman
Staffing					
	Develop staff plans based on organizational structure <ul style="list-style-type: none"> - Establish current staff numbers undertaking the relevant functions on LM taxpayers - Staff available - Ensuring small or regular taxpayer compliance has sufficient capacity - Skilled – accounting, law, commerce, analysis. - Judgment, Integrity and Intelligence - Team approach - Early appointment of senior managers - Appointment processes - Update approaches to performance management 	July 2014	May 2015		I.St.Croix/L.Goodman
	Brief staff on expectations	July 2014	Oct. 2014		I.St.Croix/K.Haynes
	New approaches to performance management	Jan. 2015	Dec. 2015		I.St.Croix/K.Haynes
	Gauge staff interest in working in SMTS	Sept. 2014	Oct. 2014		I.St.Croix/K.Haynes
	Establish staff selection/transfer rules	Sept. 2014	Dec. 2014		I.St.Croix/K.Haynes
	Select / identify staff for transfer	Sept. 2014	Dec. 2014		I.St.Croix/K.Haynes
	Transfer of staff	Mar. 2015	Apr. 2015		I.St.Croix/K.Haynes
Systems					

	Develop SM taxpayer indicator code on tax roll	Jan. 2015	Apr. 2015		K.Haynes/IT Manager
	Review system adaptability to integrated approaches	Jan. 2015	Apr. 2015		K.Haynes/IT Manager
	Assess IT system needs in view of BPR	Dec. 2014	Jun. 2015		K.Haynes/IT Manager
	Complete IT changes	Dec. 2014	Sept. 2015		K.Haynes/IT Manager
	Assess and meet IT hardware needs	On going	On going		K.Haynes/IT Manager
	Develop systems to enable extraction of SMTS data				K.Haynes/IT Manager
Stakeholder engagement					
	Develop communication plan – Internal – Identify range of disseminations and engaging staff – Clear description of responsibilities / timelines – Mechanism for staff feedback	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Develop communication plan – External – Identify range of consultative approaches – Clear description of responsibilities / timelines – Mechanism for taxpayer feedback	Jan. 2015	Apr. 2015		K.Haynes/L.Goodman
	Deliver communications as per plan - Internal	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Deliver communications plan – External	Jan. 2015	Apr. 2015		K.Haynes/L.Goodman
	Launch of SMTS brand	Apr. 2015	Apr. 2015		K.Haynes/L.Goodman
Training and capacity building					
	Training needs analysis – Identify skill requirements – Establish current skill levels – Establish skills gap	Nov. 2014	Mar. 2015		I.St/Croix/L.Goodman
	Develop training programs	Jan. 2015	May 2015		I.St/Croix/L.Goodman
	Implement training programs	Apr. 2015	July 2015		I.St/Croix/HR Team
	Existing staff to be trained				I.St/Croix/HR Team
	– CIT				I.St/Croix/HR Team
	– UBT				I.St/Croix/HR Team
	– Withholding				I.St/Croix/HR Team
	– VAT				I.St/Croix/HR Team
	Transferred staff to be trained	Apr. 2015	Oct. 2015		I.St/Croix/HR Team
Technical Assistance					
	Identify requirements to assist with: – Project Planning and Management	On going	On going		Comptroller/K.Haynes

	<ul style="list-style-type: none"> - Compliance Strategy & Business Plans - Implementing Planning Monitoring Section - Implementing LMTS - Core Program reforms 				
	Identify potential providers of technical assistance	On going	On going		Comptroller/K.Haynes
	Request technical assistance	On going	On going		Comptroller/K.Haynes
	Engage advisors	On going	On going		Comptroller/K.Haynes
	Advisors deliver technical assistance	On going	On going		Comptroller/K.Haynes
Accommodation					
	Determine accommodation and equipment needs	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Explore potential premises and analyze options	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Consider registry and related systems	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Submit proposals to FS	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Develop seating plans	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Occupy expanded premises	Feb. 2015	Apr. 2015		K.Haynes/L.Goodman
	Transfer and / or procurement of equipment	Feb. 2015	Apr. 2015		K.Haynes/L.Goodman
Taxpayer Services					
Functions & Organizational Structure					
	Define SMTS functions and mandates <ul style="list-style-type: none"> - Audit - Filing Compliance and Debt Management 	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Develop full SMTS organizational structure, roles and responsibilities and rational <ul style="list-style-type: none"> - Liaising with MOF/HR Department 	Oct. 2014	Dec. 2014		K.Haynes/L.Goodman
	Develop roles / responsibilities / job descriptions	Oct. 2014	Dec. 2014		I.St.Croix/L.Goodman
	Develop communication and change management plan	Oct. 2014	Dec. 2014		I.St.Croix/L.Goodman
	Approval of establishment	Oct. 2014	Dec. 2014		Comptroller
Workloads					
	Workload analysis – establish: <ul style="list-style-type: none"> - Taxpayers groups - Service needs - Forms of service (counter; telephone; internet; written correspondence; outreach) - Time reporting system based on direct and indirect time - How many interventions / inquiries proposed - Outreach program interventions 	Dec. 2014	Dec. 2015		K.Haynes/L.Goodman
	Develop Education and Service Strategy linked with CSBP, goals and initiatives	Jan. 2015	Apr. 2015		K.Haynes/L.Goodman

	Develop operational business plans for Jan – Dec. 2014.				Management Team
Work Processes					
	Business Process Review / Reengineering (BPR)				
	Develop policies and procedures – In conjunction with SMTS and LMTS Units	Jan. 2015	On going		I.St.Croix/HR Team
	Prepare procedural manuals	Jan. 2015	On going		I.St.Croix/HR Team
	Develop performance measures	Jan. 2015	On going		I.St.Croix/HR Team
	Design reporting requirements	Jan. 2015	On going		I.St.Croix/HR Team
	Adopt revised procedures	Jan. 2015	On going		I.St.Croix/HR Team
Accommodation					
	Determine accommodation and equipment needs	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Explore potential premises and analyze options	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Review signage or signs for the taxpayer services, cash and forms.	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Review display shelves and access to educational material	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Review counter area to deliver service taxpayers' requests and forms of services.	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Consider registry and related systems	Nov. 2014	Dec. 2014		K.Haynes/L.Goodman
	Submit proposals to FS	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Develop seating plans	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Occupy expanded premises	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
	Transfer and / or procurement of equipment	Nov. 2014	Feb. 2015		K.Haynes/L.Goodman
Improving and expanding Services to taxpayers	Taxpayers Education and Communication				
	Improve the provision of information to the taxpayers: brochures, FAQs, Tax Tips, and website.	Nov. 2014	Oct. 2015		K.Haynes/Communications Officer
	Prepare an inventory of communication tools and design a communications strategy & guidelines	Nov. 2015	Feb. 2016		K.Haynes/Communications Officer
External communication strategy to Improving Collections Enforcement procedures	Review and provide input to the strategy	Nov. 2014	Oct. 2015		K.Haynes/Communications Officer

Develop action plan and communication strategy for adopting a client-centered approach	Review and provide input to the action plan and communication strategy (taxpayer services strategy)	Nov. 2014	Feb. 2015		K.Haynes/Communications Officer
	Support public private dialogue activities to promote double-direction communication	Jan. 2015	June 2015		K.Haynes/L.Goodman
	Help strengthen websites and other innovative means of communication	Oct. 2014	Feb. 2015		K.Haynes/L.Goodman
	Develop software for tax computation and dissemination of requirements	Jan. 2015	May 2015		K.Haynes/L.Goodman
	Support the establishing of a combined Tax payers Services unit	Jan. 2015	May 2015		K.Haynes/L.Goodman
	Promote the use of common OECS communications tools	On going	On going		K.Haynes/Communications Officer
Encouraging communication with taxpayers by electronic means	ICT Solutions				
Define system specifications of 1) on-line access to taxpayer accounts and 2) on-line registration		Oct. 2015	June 2016		K.Haynes/PDPM
Design solutions		Oct. 2015	June 2016		K.Haynes/PDPM
	Technical advice to facilitate the updating and improving of e-filing and e-payment modules	Oct. 2015	June 2016		K.Haynes/PDPM
	Help strengthen websites and other innovative means of communication	Oct. 2015	June 2016		K.Haynes/PDPM
Review and Standardize Administrative Tax Laws	Legislation and Regulation for Tax Procedures				
	Review the legal and regulatory framework	2016	2016		Comptroller/Legal Officer
	Support the drafting of a harmonized Tax Procedures Code (consolidates Tax Admin Act, VAT Act and others)	2016	2016		Comptroller/Legal Officer
	Support implementing regulations for the Tax Procedures Code	2016	2016		Comptroller/Legal Officer

Appendix 6: FGP Philology Letter

Academic Advisor
Masters Degree in Project Management (MPM)
Universidad para la Cooperacion Internacional(UCI)

Dear Academic Advisor,

Re: Philological Review of Final Graduation Project submitted by Lisa Montelle Leslie Ann Goodman in partial fulfilment of the requirements for the Masters in Project Management Degree

I hereby confirm that Lisa Montelle Leslie Ann Goodman has made all the corrections to the Final Graduation Project document as I have advised. In my opinion, the document meets the literary and linguistic standards required for a student reading for a degree at the Masters level.



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Alice Medard

Appendix 7: Undergraduate Academic Qualification of the Philologist



THE UNIVERSITY OF THE WEST INDIES

Alice Loreen Medard

having completed the Course of Study approved by the University and having satisfied the Examiners, has this day been admitted by the Senate to the Degree of

**BACHELOR OF EDUCATION
LANGUAGE EDUCATION
(LITERACY STUDIES)**

with
Second Class Honours (Upper Division)

CERTIFIED TRUE COPY

J. Rosamund P. H. H. H.
Head of Centre
UWI Open Campus, St. Lucia

July 1, 2012

DATE

Con H. Horn's

VICE-CHANCELLOR

[Signature]