THE AUSTRALIAN TAXATION OFFICE (ATO) is now using work-based learning to deliver competency based training to its middle managers and senior operatives.

The ATO work environment is changing. Most of our work is now carried out in teams. Many work areas within the ATO are using or moving towards setting up multi-functional and mature or high performing work teams. There is a strong focus on continuous improvement and client service. We must continue to achieve greater business outcomes with the resources we have.

In this environment, the continued development of our staff is even more important. However the pressure of work makes it difficult for managers to release staff for training courses, and traditional classroom run competency based training is not always seen as meeting our needs for a highly adaptive and flexible work force.

The ATO has a lot of experience in delivering competency-based training to lower level staff via more conventional delivery methodologies (classroom training and self-paced study guides).

The Taxation Officer Development Program (TOD) is aimed at staff classified at the Administrative Service Officer (ASO) 1, 2, and 3 levels and is externally accredited (through the ACT accreditation agency) at levels up to and including Associate Diploma (Public Administration). The TOD program employs a mixture of classroom and self-paced study and combines on-the-job and off-the-job assessment.

However, when the ATO decided to build a comprehensive program for staff at the ASO 4 and above classifications, they also decided to try a different approach with training delivery.

The ATO’s research into the needs of the target group revealed that the learning needs of staff at the higher classification levels are primarily motivated by their work needs. They were looking for training which was immediately useful to them in terms of their current workload and would enable them to perform better at work.

The paradox was that they also saw their workload as being a major constraint which prevented them taking advantage of the many training opportunities offered.

At ASO 4 and above levels within the ATO, staff are either responsible for a team or have sole responsibility for a caseload. Their perception is that whenever they leave their work desk to attend training, they are going to come back to an overflowing in-tray and be worse off for the experience.

The design for the ATO’s work based learning program was born from the desire to meet the needs of its target audience and also fit with the ATO’s desire to build a culture of continuous improvement and lifelong learning.

The ATO has not designed the program alone. Soon after developing the concept, the ATO project team realised that they were moving into an area with which they had little practical experience.

So the Southern Cross University, through their commercial arm, Noresearch and Sydney based consultants Telechy Consulting were called in to assist in developing the methodology and running the initial trials.

In the wider HRD community there are several different delivery methodologies which are being called work based learning. They fall into three main categories:

- Structured on-the-job training
- Classroom training followed by (or interspersed with) a work based project
- Learning from the context of work itself

It is the third category which the ATO has adopted. We believe that learning can be derived from the context of the work itself and does not have to be derived separately from work and later imposed on it.
Soon after developing the concept, the ATO project team realised that they were moving into an area with which they had little practical experience.

Key features of our approach are the modules, which meet core competencies for the ATO and APS and modules to meet the competency requirements of specific job functions.

Sessions introduce the program, provide skills in learning at work, choose work-based activities, form a learning agreement, and provide information on learning outcomes, support mechanisms and time frames.

Learning sets are important, for groups of participants encourage and support each other. Learning set discussions are used to debrief work-based learning activities and reinforce learnings.

Learning sets are not tutorials, lectures or training sessions unless the learning set negotiates for that to happen.

Real ATO work is used as work-based activities and assessment is based on the work-based learning activity.

Rather than creating a project which may be somewhat artificial in order to satisfy their learning requirements, participants select an aspect of their current job and make this the focus of their learning.

The familiar context provides a relatively safe environment to try new methods or approaches to their work and as our ultimate intention is to improve work performance, they can immediately assess the applicability of what they are learning.

Participants are largely self-directed in their learning but have guidance and support to help them. The program is competency-based so a range of competency based self-paced learning materials have been developed to support the work based learning. Learning facilitators are being appointed in the work areas to provide additional support.

The Honey-Mumford learning cycle has been a key feature in the design of the program. Initial training for the participants includes having them identify their personal learning preferences and some discussion about how their learning preference may help or hinder them. Various features of the program are used to reinforce stages on the learning cycle.

Participants are required to submit plans, the work-based learning activity provides the doing, a personal learning journal assists with reflection, the resource materials assist in the concluding and planning stages.

Learning facilitators’ primary task is to ensure that participants progress both with their learning activity and through the stages of the learning cycle. Participants are required to have regular meetings with their learning facilitators to debrief their progress. Each learning facilitator looks after a group of participants who form a learning set.

Accredited workplace assessors carry out a competency based assessment using the participants final report and reports from the learning facilitator and team leader as evidence. Depending on the competencies being assessed other forms of evidence may also be required.

The ATO has conducted a number of successful trials and is now progressing to full implementation. The problems we have encountered with the approach have been largely anticipated.

Most problems centre around:
- the participants’ ability to be self-directed
- the skills and availability of learning facilitators
- the commitment and support of team leaders

Typically participants begin with an initial burst of enthusiasm and high expectations. When they get into it, and discover the process requires work and self-discipline, with no firm guidelines to help them through, energy levels tend to drop right down.

We have learnt to overcome this by spending more time in the initial training on ‘learning to learn’ and some strategies to get them through the low points.

We have also encouraged our facilitators to look for signs of waning enthusiasm and to intervene with further strategies to increase motivation. We have also recognised that not everybody has the capacity to become self-directed learners and we have designed alternative strategies for those people.

The learning facilitator is a voluntary role taken on by experienced operatives within a work team. The disadvantage of using these people is that they often don’t have the necessary understanding of the learning process or the skills in coaching and mentoring required to enable them to be effective as learning facilitators.

Consequently we have built a module called ‘Learning Strategies’ for which the work-based learning activity is being a learning facilitator. A major advantage of this approach is that we can demonstrate that we practise what we preach at every level of the program.

Team leaders are of critical importance to the work based learning approach. They must help the participants identify the work based learning activity and support them through the learning process.

In the busy world which the ATO has created for its team leaders many are unable to find the time or energy to be greatly supportive. This is a much harder problem to overcome and one which we have found no real answer for, other than persistence.

Overall the implementation of work-based learning will provide the ATO with major benefits, but it is a process which needs continual support and refinement. No doubt as we learn more about what we are doing we will also be able to make further improvements to our approach.

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