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Dear Directors:

The Department of Revenue's Long Range Program Plan is submitted in accordance with Chapter 216, Florida Statutes, and in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our mission, goals, objectives, and measures for Fiscal Year 2014-15 through Fiscal Year 2018-19. The plan is posted on the Florida Fiscal Portal, with a link on our Internet site's "Open Government" page (www.myflorida.com/dor/opengovt/). As executive director of the Department of Revenue, I have approved this plan.

The strategies we plan to implement over the next several years are explained in this plan. We will continue developing, implementing, and refining strategies to increase our productivity and improve our service to our customers. On behalf of all Revenue employees, thank you for your support of our efforts to serve the people of Florida.

Sincerely,

Marshall Stranburg

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Executive Director

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**FLORIDA
DEPARTMENT
OF REVENUE**

**Long Range
Program Plan**

FY 2014-15 through FY 2018-19

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VISION

An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration and achieves the highest levels of voluntary compliance.

MISSION

- ◆ To serve citizens with respect, concern and professionalism;
- ◆ To make complying with tax and child support laws easy and understandable;
- ◆ To administer the laws fairly and consistently; and
- ◆ To provide excellent service efficiently and at the lowest possible cost.

WHAT WE BELIEVE

We believe that we must make a positive difference in the lives of the people we serve. We commit to being accessible and responsive, and serving with integrity.

We believe that public service is a public trust. The public deserves a government that is open and honest. We will display the highest ethical standards and serve taxpayers, parents, local governments, and our partners fairly and professionally.

We believe that we must make it as easy as possible for people and businesses to pay their taxes and pay and receive child support. We will communicate in a clear, easily understood manner to explain their responsibilities, and we will enforce the law consistently and fairly.

We believe that we must continue to improve the way we do our work. We will provide excellent service at the lowest possible cost. We will seek innovations from public and private organizations, our employees, and the people we serve.

We believe that people in public service have a responsibility to each other. We will ensure an atmosphere of respect and trust throughout our organization. We will succeed only if we trust each other, invest in each other and bring honest, willing hearts to our daily work.

V ALUES

The Department of Revenue is committed to the following beliefs that guide the actions of every individual member of the agency, as well as the agency collectively. In our recruitment and hiring processes, we seek individuals who display these values, and we recognize and reward employees who model these values in the daily performance of their jobs. It is as a result of the exceptional display of these values that we are able to create an environment in which the value of diversity is appreciated and the organization thrives.

Of Character

- Integrity*** – We conduct and express ourselves in accordance with our values.
- Honesty and Trust*** – We have the courage to be honest and to trust others.
- Fairness*** – We treat everyone without bias and based upon facts.
- Respect*** – We appreciate, honor, and value others.
- Concern for Others*** – We empathize with and care for others.

Of Performance

- Service*** – We provide quality customer service.
- Excellence*** – We achieve quality performance through our commitment to continual improvement.
- Innovation*** – We seek ways to be innovative in our programs and services.
- Commitment*** – We achieve our mission through enablement and determination.
- Communication*** – We express ourselves freely and share information openly.
- Teamwork*** – We cooperate to get things done and never willingly let a team member fail.
- Knowledge*** – We grow through education, experience, and communication.

G UIDING P RINCIPLES

As employees of the Florida Department of Revenue, we will:

- ◆ Increase voluntary compliance.
- ◆ Reduce the burden on those we serve.
- ◆ Increase productivity.
- ◆ Reduce costs.
- ◆ Improve service.

Department Goals, Objectives and Performance Projection Tables

Department goals based on our guiding principles are listed in priority order. After each prioritized Department goal, the program's related objectives and outcomes are listed alphabetically.

Goal #1: Increase voluntary compliance.

Child Support Enforcement (CSE)

CSE 1A:

Objective: Increase collections on current obligations in IV-D cases.

Outcome: Percent of support collected and distributed during the year that was due within federal fiscal year.

FY 2011-12 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
67.2%	67.5%	67.5%	68.0%	68.5%	68.5%

General Tax Administration (GTA)

GTA 1A:

Objective: Improve existing technology and broaden filing capabilities to assist taxpayers in complying with tax laws.

Outcome: Percent of tax returns filed timely and accurately.

FY 2012-13 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
89.0%	88.0%	89.0%	89.5%	90.0%	90.5%

Property Tax Oversight (PTO)

PTO 1A:

Objective: Improve the just valuation and uniformity of all classes and subclasses of property studied.

Outcome: Statewide level of assessment for real property

2009-10 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
96.8%	90.0%	90.0%	90.0%	90.0%	90.0%

Department Goals, Objectives and Performance Projection Tables

Goal #2: Increase productivity and reduce costs.

Child Support Enforcement (CSE)

CSE 2A:

Objective: Ensure that all cases are available for any appropriate action.

Outcome: Percent of cases available for next appropriate action.

FY 2010-11 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
86.1%	81.0%	82.0%	85.0%	85.0%	86.0%

CSE 2B:

Objective: Increase support order establishment for children in IV-D cases.

Outcome: Percent of IV-D cases with an order for support (federal definition).

FY 1998-99 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
48.9%	76.0%	76.5%	77.0%	77.5%	77.5%

General Tax Administration (GTA)

GTA 2A:

Objective: Improve the productivity of tax compliance examinations.

Outcome: Percent of tax compliance examinations resulting in an adjustment to a taxpayer's account.

FY 2011-12 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
72.0%	72.0%	72.0%	72.5%	73.0%	73.5%

GTA 2B:

Objective: Improve the timeliness of resolving delinquent cases.

Outcome: Percent of delinquent accounts reaching uncollectible status.

FY 2012-13 (Baseline Actual)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Unavailable	7.0%	7.0%	7.0%	7.0%	7.0%

**Approved new measure as of FY 2012-13.*

Department Goals, Objectives and Performance Projection Tables

Goal #3: Improve service.

Child Support Enforcement (CSE)

CSE 3A:

Objective: Improve distribution of identifiable IV-D and appropriate non-IV-D payments to families and other states.

Outcome: Percent of state disbursement unit collections disbursed within two business days of receipt.

FY 2000-01 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
96.5%	98.0%	98.0%	98.0%	98.0%	98.0%

General Tax Administration (GTA)

GTA 3A:

Objective: Improve the timeliness of taxpayer claimed refund.

Outcome: Percent of taxpayer refunds processed within 90 days.

FY 2012-13 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
88.0%	90.0%	90.0%	90.0%	90.0%	90.0%

Property Tax Oversight (PTO)

PTO 3A:

Objective: Improve customer/supplier satisfaction with program products and services.

Outcome: Percent of users of PTO Compliance Assistance satisfied with the services provided.

FY 2004-05 (Baseline Actual)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
90.0%	94.0%	94.0%	94.0%	94.0%	94.0%

How do Department goals link to the Governor's priorities?

As the state's primary revenue collection department, the Department of Revenue's purpose is to collect and distribute the revenue that funds the state's needs including the collection and distribution of child support payments. Our goals are directly linked to the accomplishment of several of the Governor's priorities.

	Governor's Priorities	DOR's Programs/Goals
1	Improving Education World Class Education	N/A
2	Economic Development and Job Creation Focus on Job Growth and Retention Reduce Taxes Regulatory Reform Phase out Florida's Corporate Income Tax	Goal #1: Increase voluntary compliance Goal #2: Increase productivity and reduce costs
3	Maintaining Affordable Cost of Living in Florida Accountability Budgeting Reduce Government Spending Reduce Taxes Phase out Florida's Corporate Income Tax	Goal #2: Increase productivity and reduce costs Property Tax Oversight ensures fair and equitable administration of Florida's local property tax system, which provides the funding for public education programs. General Tax Administration ensures that state taxes are administered fairly and uniformly.

Organizational Overview

The Department of Revenue's primary areas of responsibility are established in section 20.21 of the Florida Statutes. Revenue carries out these responsibilities through its three operational programs: Child Support Enforcement, General Tax Administration, and Property Tax Oversight. The tables on the following pages describe Revenue's organization, functions, and stakeholders.

Child Support Enforcement

Each state is required by the federal government to operate a child support program as a condition for receiving the Temporary Assistance for Needy Families (TANF) federal block grant. The purpose of the program is to help children get the financial support they need when it is not received from one or both parents. To accomplish this purpose, Revenue locates parents, establishes paternity, establishes and enforces child support orders, and receives and distributes child support payments.

A parent or caregiver who applies for or is receiving temporary cash assistance, Medicaid, or food assistance on behalf of a child is automatically referred to the Department. Most of the child support payments collected by the Department are disbursed to the parent or caregiver of the child. Payments are also used to reimburse the federal and state governments for the amount of temporary cash assistance the family received. Any parent can ask the Department to provide child support services, even if the family is not receiving public assistance.

General Tax Administration

The purpose of Revenue's General Tax Administration Program is to collect and distribute state revenues accurately and efficiently. The Department administers 32 taxes and fees, including sales and use tax, corporate income tax, motor fuel tax, documentary stamp tax, communications services tax, reemployment assistance tax (formerly known as unemployment tax), and insurance premium tax. Revenue is responsible for registering taxpayers, processing tax payments, and distributing revenue to state and local governments. The General Tax Administration Program provides taxpayer assistance through its call center, service centers, and website, including web-based tutorials, and uses collection, audit, dispute resolution, and investigations to bring taxpayers into compliance with the law.

Businesses assist Revenue in tax administration, collecting most of the state's taxes and sending them to the Department. Revenue strives to promote voluntary compliance by making compliance as easy as possible and by enforcing the law fairly and effectively.

Property Tax Oversight

Local governments administer property taxes in Florida, including assessment, tax collection, and dispute resolution. Revenue's Property Tax Oversight Program is charged with overseeing this process. The Department's key responsibility is the review and approval of all county tax rolls to ensure that they are uniform and equitable, within each county and across the state.

Revenue oversees local governments' compliance with constitutional and statutory requirements for property valuation, property classification and exemptions, Truth in Millage (TRIM) and millage levying, refunds and tax certificate cancellations, value adjustment board proceedings, and annual budgets. Revenue also offers technical and legal assistance to local governments, distributes funding to fiscally constrained counties to offset reductions in property tax collections resulting from certain constitutional amendments, reviews non-ad valorem assessment rolls, provides data and reports on local government revenues to the Governor and Legislature, provides education and certification for property tax officials, and coordinates statewide efforts such as mapping and aerial photography for Florida's Geographic Information System (GIS).

Trends and Conditions

Department of Revenue Programs, Functions, and Outcomes

Program & Purpose	Primary Functions	Outcomes
Child Support Enforcement		
To help children get the financial support they need when it is not received from one or both parents	<ul style="list-style-type: none"> • Locate parents. • Establish paternity. • Establish child support orders. • Enforce child support orders. • Receive and distribute child support payments. • Educate and assist parents and the public. • Work with other entities that carry out critical steps in the child support process, including state agencies, county officials, other states and countries. 	<ul style="list-style-type: none"> • Legal establishment of paternity. • Legal obligations to pay support. • Support payments to families. • Health insurance and medical support for children. • Reimbursements to federal and state governments for temporary cash assistance payments. <p>Total child support collected and distributed to Florida families was \$1.58 billion in SFY 2012-13.</p>
General Tax Administration		
To collect and distribute state taxes and fees accurately and efficiently <i>Revenue administers 32 taxes and fees.</i>	<ul style="list-style-type: none"> • Register businesses for the collection of taxes. • Receive and deposit tax payments. • Review tax returns and notify taxpayers of errors. • Help taxpayers with questions and problems. • Audit taxpayers to ensure compliance with the law. • Investigate tax fraud. • Collect overdue taxes. • Process tax refunds. • Distribute funds to state accounts and local governments. • Receive and process payments for other state agencies. 	<ul style="list-style-type: none"> • Registration of Florida businesses for the taxes that apply to them. • Timely and accurate payments by taxpayers. • Collection of past due amounts. • Prompt deposits into state, local, and trust fund accounts of payments received by the Department. • Taxpayer compliance with the law. <p>Total receipts for taxes and fees administered by Revenue were approximately \$35.7 billion in FY 2012-13. Revenue also processed approximately \$4.2 billion in receipts for other state agencies.</p>
Property Tax Oversight		
To ensure fair and equitable administration of Florida's local property tax system	<ul style="list-style-type: none"> • Review and approve the property tax rolls for each of Florida's 67 counties every year. • Review and approve the annual budgets of property appraisers and most tax collectors. • Ensure that Florida's 644 local levying authorities comply with millage levying procedures and public disclosure laws. • Provide technical and legal guidance to local officials. • Review certain property tax claims for refunds. • Provide training to elected officials and levying authorities. • Provide training and oversight to value adjustment boards. • Assess railroad properties. • Respond to questions from the public. 	<ul style="list-style-type: none"> • Property tax rolls in compliance with constitutional and statutory standards. • Millage levies in compliance with constitutional and statutory standards. • Local officials trained and in compliance with property tax laws and standards. <p>In 2012, Florida's local governments and taxing authorities levied more than \$24.1 billion in property taxes on over 10 million parcels of real and tangible personal property, with a total market value of \$1.82 trillion. Statewide average level of assessment was 97.4%.</p>
Executive Direction and Support Services		
To lead the Department to increased effectiveness and cost efficiency, and better service to the state of Florida To provide support services that help each program reach its goals	<ul style="list-style-type: none"> • Provide day-to-day leadership for the agency. • Lead the planning process, ensuring that all employees can contribute their ideas, and that all programs follow Revenue's Strategic Leadership planning process. • Respond to requests and requirements from the Governor, Cabinet, and Legislature. • Provide financial management oversight and support. • Provide human resources support. • Develop and provide agency-wide training. • Manage legal matters and provide legal counsel. • Review operations for compliance with legal requirements. • Provide information and assistance to customers. • Prepare for and manage emergency situations. 	<ul style="list-style-type: none"> • An effective, continually improving agency. • An appropriately trained and skilled workforce. • Safe, economical workplaces that meet the needs of our customers and our employees. • Compliance with legal requirements. • Efficient use of resources and accurate accounting. • An engaged and committed workforce. • Emergency preparedness. • Resolution of customers' tax and child support concerns.
Information Services		
To provide technology services to enable the Department to operate efficiently and effectively	<ul style="list-style-type: none"> • Provide, manage, and maintain computer systems. • Select, implement, and support software solutions to meet the needs of the Department. • Provide information and support the effective use of technology resources by Revenue employees. • Ensure that the Department's information resources are protected against internal and external threats. 	<ul style="list-style-type: none"> • Secure and effective information systems. • Increased efficiency in carrying out Revenue's responsibilities.

Results

Throughout State Fiscal Year (FY) 2012-13, the Department of Revenue continued applying the following principles to increase productivity without increasing cost:

- Emphasis on functions that support our core mission.
- Cyclical strategy development based on employee input.
- Decision-making based on measurement and analysis.
- Streamlining of processes.
- Efficient resource allocation.
- Increased productivity through automation.

Our recent accomplishments include the following.

Child Support Enforcement

Child support automated system certified by the federal government

The federal government completed its review of Florida's new Child Support Enforcement Automated Management System (CAMS) and, in an August 2013 letter, notified the Department that the system has received full and unconditional certification. The letter also commended staff of the Child Support Program for doing an outstanding job during the functional and statewide reviews of the system. CAMS became fully operational in 2012. By automating routine tasks, CAMS not only increases the number of those tasks that are performed but also allows child support specialists to devote more of their time to helping customers and completing more complex activities.

First implementation of the new service delivery model in a large child support service center

One of the Department of Revenue's strategies for improving child support customer service is the implementation of a new walk-in service delivery model. This approach to providing in-person service is based on an open floor plan with a walk-up counter, similar to a bank lobby or tax collector's office. The goal of the new service model is to serve customers more quickly. It also decreases, by approximately four percent, the amount of office space needed for walk-in services. In October 2011, this service model was successfully implemented in two of our smaller service centers, Tallahassee and Crestview, Florida.

With the recent consolidation of the Sanford and Kissimmee child support offices into the Orlando site, Revenue was able to implement this new service delivery model on a larger scale. This consolidation and implementation of the new service delivery model saves the State approximately \$800,000 over 5 years. The new walk-in model opened its doors on October 1, 2012, and is assisting approximately 350 customers a day, with average wait times of 12 to 16 minutes, down from the previous sites' average of 39 minutes. The Department will have the new customer service model implemented in six other large and medium sites by the end of calendar year 2013.

Reduced the cost of genetic testing

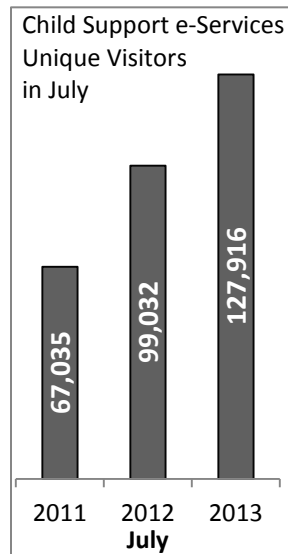
The Department of Revenue's Child Support Program relies on genetic testing to determine paternity. DNA samples collected from the child and parents are analyzed by a genetic testing laboratory. The test results show whether the alleged father is the child's biological parent.

To reduce costs and improve service to parents, the Department implemented a new genetic testing contract on March 1, 2013. This contract allows the collection of tissue samples by the parent at a child support office, with the vendor performing only the laboratory testing services. The cost of genetic testing has been reduced from \$90.00 to \$56.85 for an estimated 78% of the tests completed each year. Under a separate contract, the vendor will continue to be responsible for collecting tissue samples if the person is incarcerated or living in another state. Using these two different processes for genetic testing, the Department will realize a savings of over \$300,000 each year.

Electronic transfer of child support payments improves security and timeliness

Florida is one of the top five states in the percentage of child support payments received electronically, with 70 percent of our collections received through Electronic Funds Transfer (EFT). The Child Support Program maintains a high number of customers who receive their payments by one of our e-disbursement methods – direct deposit, debit card, or electronic funds transfer (interstate payments). In Florida, 94 percent of child support is sent by e-disbursement.

Interface established between e-Services and CAMS



Revenue's Child Support Automated Management System (CAMS) was completed in early 2012. During FY 2012-13, the Department completed an upgrade to its child support e-Services application to enable it to interface with the financial data in CAMS. Customers who use e-Services now have the ability to access real-time information about their child support payments, making it quick and easy for them to get answers to their questions. By decreasing the need for customers to call the contact center about payment information, the new interface will enable the Department's contact center agents to respond more promptly to other inquiries.

More customers use e-Services

The number of visitors to our e-Services portal has steadily increased since it was established in 2011. During July 2011, 67,035 individuals accessed e-Services; in July 2013 there were 127,916 visitors. Customers who use e-Services can get the information they need instantly, at any time of the day or night. When customers use e-Services instead of calling or visiting a local office, our staff can respond to other customers more quickly.

Web Chat completes successful first year

In 2012, Revenue's child support program received federal grant money to implement web chat technology, offering customers a new method for communicating with the Department. On May 15, 2012, the child support program launched a web chat pilot—one of the first statewide online chat programs to be implemented by a child support agency. Web chat allows users to communicate in real time with child support customer representatives. Representatives can serve more customers than by phone, since they can maintain chats with several customers simultaneously.

Software was carefully selected and designed to meet the Department's security, confidentiality, and record keeping requirements. All information that passes through the system is protected through Secure Socket Layer encryption. Between May 15, 2012 and February 28, 2013, customer representatives assisted child support customers through 68,736 chats. Customer reaction has been overwhelmingly positive, as illustrated by this comment: "...this is the best system I have ever seen for a government agency, I think it's awesome that we can reach you like this."

Electronic process reduces costs for employers

Electronic Income Withholding Orders (e-IWO) is a new, secure electronic process for the sharing of income withholding information between Florida's employers and the Department of Revenue. e-IWO makes it easier for employers to communicate with us and reduces their processing costs. Beginning in February 2013, we have been activating employer e-IWO statuses on our system in a staggered, prioritized manner. As of August 1, 2013, we have completed activation of the initial list of 488 participating employers provided to us by the Federal Office of Child Support Enforcement.

Employer services website will make reporting new hires easier

During FY 2012-13, Revenue developed an online web application, called Employer Services, through which employers can interact with the Department easily and efficiently at their convenience. Employers can provide information on employee terminations, separations, bonuses, and lump sum and one-time payments and can also request copies of income withholding notices. The new site also includes a question and answer section for employers and offers an online income withholding limits calculator. Employers do not need a separate account to access these online applications or the site; secure access is provided by employers using their Florida New Hire Reporting Center account. The new website went live in August of 2013.

General Tax Administration

Developing Florida's One-Stop Business Registration Portal

The 2012 Legislature directed the Department of Revenue to establish a One-Stop Business Registration Portal for a limited number of state agencies as the first phase of the creation of a more comprehensive system. In December 2012, a contract was signed for the development of the first phase. The One-Stop portal will guide a new business owner through the process of registering with the appropriate state agencies based on the information entered by the owner. The Departments of Business and Professional Regulation, Lottery, Management Services, Revenue, and State collaborated in the development of the requirements for the first phase.

Revenue uses third-party data to improve compliance

Audit history indicates that there are a significant number of Alcoholic Beverage and Tobacco (ABT) retailers that do not collect or pay the correct amount of sales tax. In 2011, the Legislature passed a law requiring wholesalers and distributors of alcoholic beverages or tobacco products to file an annual information report with the Department. Revenue worked with key representatives of the ABT industries in developing and submitting the legislative concept that proposed the reporting requirement.

Revenue compares the reports of wholesale purchases of alcohol and tobacco products with the amount of sales reported by the retailers. In just eight months after the law became effective, Revenue received and analyzed the first reports, identified retailers whose retail sales did not correlate to their wholesale purchases, created a follow-up process, modified case management systems, and contacted the identified retailers. Experience with an initial group of 200 retailers indicates that sales tax compliance going forward may improve after a business is contacted as a result of the information provided by the wholesalers.

Partnership with the Department of Agriculture and Consumer Services results in increased collections

A joint effort of Revenue and the Department of Agriculture and Consumer Services has been a source of tax revenue since 1988. Department of Agriculture officers provide Revenue with bills of lading from trucks transporting tangible personal property into the state. Revenue auditors review the electronic documents to ensure tax compliance.

In FY 2012-13, improved strategies implemented by the two departments helped produce a 20 percent increase in tax collections over the previous year's total, from \$8,719,821 in FY 2011-12 to \$10,466,506.

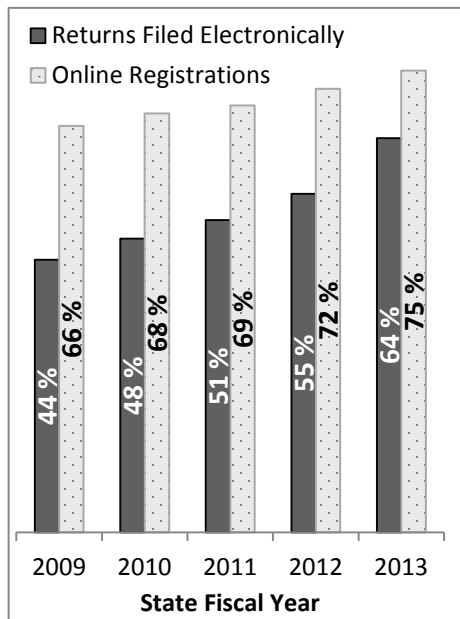
Collaboration with County Clerks increases efficiency

Each year, the Florida Clerks of Court and County Comptrollers collect millions of dollars on behalf of the State. These local officials deposit the money in the State Treasury and report their collections to the Department of Revenue. The Department distributes the funds to the appropriate state agencies. During FY 2012-13, with input and assistance from several counties, Revenue developed and implemented a more efficient, automated reporting process. Preliminary feedback from the counties has been favorable.

A Leon County staff member responsible for the upload process reported that processing time has been reduced from many hours each month to seconds. In addition to saving valuable staff time for the counties, the new process increases reporting accuracy, ensuring that state agencies receive the appropriate amount of money.

Streamlined criminal investigation process maintains high performance

During the five fiscal years ending June 30, 2013, the Criminal Investigation Process streamlined processes, improved case selection, leveraged internal and external relationships and resources, and automated forms and procedures. The Process opened 4,547 investigations and completed 4,597 investigations during the five-year period. Approximately 50 percent (2,282) of the opened cases were referred to felony prosecution or the Tax Collection Enforcement Diversion Program, resulting in total collections of over \$101 million in five years. The process also referred 2,020 cases (44 percent of the total) to civil collection, collection agencies, Revenue’s audit process, or another agency, such as the Florida Department of Law Enforcement. Overall, 94 percent of the cases completed during the five-year period resulted in an action to increase state tax revenue.



More taxpayers submit information and payments electronically

Revenue continues to improve its e-services website to make interaction with the Department convenient and less time-consuming for businesses, and to encourage taxpayers to submit information and payments online. When taxpayers register, file, and pay electronically, errors and processing costs are reduced and tax payments are deposited into state bank accounts sooner.

In FY 2012-13, 75 percent of tax registrations were completed electronically, up from 72 percent the previous year. Sixty-four percent of tax returns were filed electronically during FY 2012-13, up from fifty-five percent in FY 2011-12.

Maintained outstanding performance in Florida’s reemployment tax assistance program

Each year, the federal government evaluates Florida’s reemployment tax program for compliance with federal guidelines. Again this year, the federal review affirmed the quality of the General Tax Administration Program’s administration of this tax. For the third consecutive year, the federal government stated that all required internal controls of the tax rate calculation and assignment system were operating correctly and all data was precisely retained and preserved. The review also confirmed that all controls related to the maintenance of employers’ accounts were operating correctly and that reemployment tax information was properly maintained. The federal government gave Revenue a perfect score of 100% for compliance with federal guidelines for the deposit of tax payments. For the sixth straight year, the Department’s prompt and efficient deposit processing was recognized as outstanding.

Revised the Florida Air Carrier Fuel Tax Return

Revenue’s General Tax Administration and Information Services Programs improved the Florida Air Carrier Fuel Tax Return form to assist taxpayers in accurately accounting for aviation gasoline used in anything other than an aircraft or motor vehicle. The revised form has built-in edit checks that help taxpayers identify and correct reporting errors or mistakes in calculations. This change in the form and the database system modifications required to support the change make it easier for taxpayers to comply with Florida tax law and improve the accuracy of tax information reported.

Developed a tax credit web application

The General Tax Administration and Information Services Programs developed a Tax Credit Web Application allowing corporate taxpayers to apply for the new Corporate Tax Research & Development tax credit. Since funds for this annual tax credit are limited, the Department developed a tracking system with date and time stamp capability so the credits can be granted on a first-come, first-served basis until funding is exhausted. The application and tracking system were implemented in the spring of 2013. Taxpayers are able to conveniently apply for the tax credit and receive confirmation of their submission. When a credit request is approved, the taxpayer can apply the credit to reduce future tax liability.

Used social media to keep taxpayers informed

The General Tax Administration Program established a “Twitter” feed to assist taxpayers in complying with Florida Tax Laws. So far, the tax information feed has 678 followers. The goal is to direct taxpayers to important information on Revenue’s website that can assist them in meeting their tax obligations. Information posted on the website includes links to e-services, tutorials, Taxpayer Information Publications (TIPs), updates on legislation, and new forms and filing requirements. From August 8, 2011, through August 15, 2013, Revenue has posted 110 tax-related “tweets.”

Property Tax Oversight

Reducing costs for state and local government

The annual General Revenue operating budget for Revenue’s Property Tax Oversight Program has been reduced by approximately 25 percent since FY 2007-08. County property appraisers, with support from new online tools developed by Revenue, have also reduced costs significantly over this six-year period. At the same time, both Revenue and county officials have assumed new responsibilities and implemented changes related to several constitutional amendments. Since 2007-08, property appraisers across the state have eliminated 318 positions and reduced their annual budgets by over \$23 million.

Beginning in FY 2007-08, with the assistance of the Department, Florida’s county tax collectors have been transitioning driver license services from the Department of Highway Safety and Motor Vehicles to the tax collectors’ offices. Currently, tax collectors in 57 of the 67 Florida counties offer driver license services. Because of the alignment of driver license processing with their other duties, the tax collectors have been able to handle this new responsibility with only 161 new positions statewide, while Highway Safety staffing has been reduced by 251. During the same time period, tax collectors’ annual budgets have decreased by a total of more than \$1.6 million.

The annual cost to the State of Florida for Revenue’s oversight of the administration and collection of property tax is about 50 cents for every \$1,000 in local property taxes collected.

Training for Local Officials

One of the responsibilities of Revenue’s Property Tax Oversight Program is providing training and professional certification for property tax officials, ensuring they have consistent, up-to-date knowledge and skills in the appraisal of property and administration of property tax. Participants include property appraisers, tax collectors, their staff members, value adjustment board members, taxing authorities, and Department of Revenue employees. This training and certification program promotes uniformity of property assessments across the state and the fair and consistent application of Florida’s property tax laws.

During FY 2012-13, 823 individuals attended Revenue’s classroom courses, most of which were week-long sessions. Four hundred forty-six individuals attended classes offered through web conferencing, and 382 took online on-demand courses. Revenue’s online and web conference training makes it possible to provide more training to local officials without increasing their travel costs.

At the end of every course, students complete a survey indicating their overall satisfaction with the training. The average customer satisfaction rating for FY 2012-13 was 96.1 percent.

Collaborating with other state agencies to make government more efficient

During FY 2012-13, the Program established new relationships with several other state agencies. We worked with the Agency for Health Care Administration to match thousands of billing records to Florida counties, so they could bill the appropriate county for services. These efforts helped the Agency clean up prior year billings for services and identify other issues within the data.

We also worked with the Florida Fish and Wildlife Conservation Commission. We provided the Commission with a special data file of conservation parcels within Florida along with information about conservation exemptions. The Commission's feedback on data quality helps us accurately forecast the future funding needs of the conservation component of the fiscally constrained county appropriation.

We also provided tax rolls and geographic information data files to the Water Policy section of the Department of Agriculture and Consumer Services. This year, we will provide specially designed GIS tax roll files to support Agriculture's water policy database. In return, Agriculture will provide feedback on data field quality to help Revenue improve the quality of the tax rolls. This data quality improvement will provide more accurate reporting for external stakeholders including the Governor and Cabinet, Legislature, and revenue estimators.

Support Programs

Reduced leasing cost

In FY 2012-13, ten of the Department's private sector leases expired. The total cost for these leases over the next five years would have been approximately \$15.7 million. Using its centralized lease management process, the Department reduced square footage, moved and consolidated some offices, and negotiated lower rental rates. The replacement leases for these Revenue offices will cost approximately \$12.3 million over the next five years, saving the Department \$3.4 million. Multiple-year private sector lease agreements usually include a rent increase each year. The reduction in cost for new leases helps to offset the annual increase in the cost of the rest of our private sector leases.

Reduced software cost and improved performance by moving to Microsoft Office 365 and Outlook

The Department evaluated options for replacing or upgrading its outmoded GroupWise email system and for continuing to provide the Microsoft Office applications Revenue relies on. Through an enterprise agreement for the purchase of Office 365, we were able to include our other Microsoft products, such as SharePoint, at less cost for a longer period of software assurance. Additionally, Office 365 enables the Department to continually access the latest versions of its Microsoft software, instead of using an outdated version for several years before upgrading. Revenue's Office of Workforce Management facilitated a smooth transition for employees by providing timely information on a "Transition to Outlook" intranet page, through Revenue's internal newsletters, and in email updates. Transition to the new email system was accomplished in July 2013 with no significant downtime. The Department's establishment of a standard operating environment based on Microsoft products provides seamless integration and improved performance, while decreasing staff time required to implement and support software.

Completed the conversion of the property inventory process from paper to electronic

The Department completed full implementation of barcoded property decals for all property. Having all property barcoded will allow future inventories to be conducted more efficiently.

Office of Inspector General accreditation

The Internal Investigation Section of Revenue's Office of Inspector General received accreditation from the Commission for Florida Law Enforcement Accreditation on June 27, 2013. Assessors conducted an on-site assessment, employee interviews, and extensive reviews of policies, procedures, and records. The accreditation process provided an independent quality assurance review of Revenue's compliance with a set of 42 standards for internal investigations.

Streamlined position description approval process

During FY 2012-13, Revenue's Office of Workforce Management developed and implemented an electronic approval workflow for the process of updating position descriptions. The workflow operates with the Department's position description database. All edits and approvals are accomplished electronically and individuals are automatically notified when it is time for their review of the document. The process is more efficient than the standard paper process, saving employee time, reducing paper consumption, and eliminating the need to maintain hard-copy records.

Stakeholders

To carry out its responsibilities, each of the Department's programs depends on the support and cooperation of external stakeholders. A stakeholder may have one or more of the following relationships with the Department:

- Directors: Establish policy, requirements, and expectations.
- Customers: Receive services.
- Participants: Perform tasks that are an essential part of the Department's work processes.
- Suppliers: Provide information or resources as inputs to the Department's processes.

Major Stakeholders—Child Support Enforcement		
Stakeholder	Relationship	Role
Congress	Director and Supplier	Establish legal requirements for child support programs. Provide funding.
Federal Government	Director	Establish expectations and evaluate performance.
Florida Legislature	Director and Supplier	Establish state child support law. Provide funding.
Governor and Cabinet	Director	As head of the agency, provide direction and guidance.
Children	Customer	Have legal paternity established if needed. Receive the support they need and deserve.
Parents and Caregivers	Customer and Supplier	Receive or remit support payments. Receive assistance with child support matters. Provide the information necessary for child support actions.
State of Florida	Customer	Avoid costs to public assistance programs when families receive child support payments. Receive reimbursement for temporary cash assistance paid to families.
Citizens	Customer	Benefit from children growing up with support from both parents. Benefit from reduced public assistance program costs.
Other states and countries	Participant	Collaborate on interstate and international cases.
Circuit Courts	Participant	Issue court orders based on judicial filings.
County Clerks of Court	Participant	Maintain all court and support payment records.
Law enforcement officials	Participant	Serve summonses and execute arrest warrants for parents ordered to pay support who fail to appear in court for nonpayment.
Hospitals	Participant	Assist parents in establishing paternity.
Department of Children and Families	Supplier and Participant	Refer parents to Revenue for services. Share data used to locate parents. Assist parents in establishing paternity.
Internal Revenue Service	Supplier and Participant	Withhold tax refunds to pay past-due child support obligations. Share data used to locate parents.
Other state agencies	Supplier and Participant	Share data used to locate parents. Assist parents in establishing paternity.
Employers	Supplier and Participant	Report newly hired employees. Implement wage withholding to make support payments. Enroll children in health insurance.

Major Stakeholders—General Tax Administration		
Stakeholder	Relationship	Role
Florida Legislature	Director and Supplier	Establish state tax law. Provide funding.
Governor and Cabinet	Director	As head of the agency, provide direction and guidance.
State of Florida	Customer	Receive revenues to pay for government programs and service.
Businesses (registered taxpayers)	Supplier and Customer	Collect sales tax and other taxes and remit to the State. Receive assistance in understanding and complying with tax law.
Employers	Supplier and Customer	Remit reemployment tax to the State. Receive assistance in understanding and complying with tax law.
Other tax filers	Supplier and Customer	Remit taxes to the State. Receive assistance in understanding and complying with tax law.
Local governments	Supplier and Customer	Collect some taxes on behalf of the State. Receive shared state revenues.
Other state agencies	Customer	Use Revenue's fee collection services.
Department of Economic Opportunity	Participant	Collaborate in the administration of reemployment tax.
Internal Revenue Service	Supplier	Share data to identify patterns of potential tax evasion.

Major Stakeholders—Property Tax Oversight		
Stakeholder	Relationship	Role
Florida Legislature	Director and Supplier	Establish state property tax law. Provide funding.
Governor and Cabinet	Director	As head of the agency, provide direction and guidance.
State of Florida	Customer	Benefit from oversight of the State's property tax system to ensure compliance with the law.
Property Owners	Customer	Benefit from oversight that helps ensure fair and accurate property assessments. Receive assistance in understanding property tax law and their appeal rights.
Citizens	Customer	Benefit from a fair and equitable property tax system that is local government's largest single source of revenue. Receive assistance in understanding property tax law.
Department of Education & School Boards	Customer	Receive property tax information from Revenue for use in determining school millage rates and local effort funding requirements.
Local governments Tax collectors, property appraisers, levying authorities, and value adjustment boards	Customer	Administer Florida's property tax system. Submit tax rolls, budgets, and other documents for review and approval by Revenue. Receive education, certification, and assistance from Revenue.

Operating Environment

Economic Conditions

The nation continues to recover from the longest and most severe recession in post–World War II history. Florida's economy began to decline as early as November 2007, a full year earlier than the nation as a whole. This decline was driven primarily by the real estate crisis, as a real estate boom of many years' duration in the state came to a sudden end.

Signs of recovery from the collapse of the real estate market can be seen in the amount of real estate–related tax collections. Statewide real property values rose for the first time since 2007, showing an increase in statewide real property market value of 3.78% as of the January 1, 2013, valuation date. School Taxable Values increased by 3.32%. Prior to this year, tax valuations had dropped 24.7 percent for school purposes from 2007 to 2012. Collections of state taxes related to real estate, documentary stamp tax, and mortgage intangibles tax showed significant growth in FY 2012-13, again signaling recovery in the real estate and financing markets. Documentary Stamp tax collections grew 26.2% in FY 2012-13, and Mortgage Intangibles tax grew an amazing 49.8%. Even with these extreme rates of growth, the level of collections for these two tax sources is at a level comparable to the collections in FY 2001-02.

As indicated by sales tax collections, much of the economic activity outside of the real estate market has stabilized and began to grow again. Overall sales tax collections grew at a robust rate of 6.1% in 2012. Consumer Nondurables is the largest sales tax category and showed growth at a rate of 3.9%. The next largest category is Tourism and Recreation, which showed growth of 5.7%. These two categories are both at levels of collections above the prerecession peak. Building Investment showed the largest rate of growth compared to FY 2011-12, growing at a rate of 12.9%. Autos and Accessories showed the next largest rate of growth compared to FY 2011-12, growing at a rate of 10.5%. However, both these categories are well below the peak activity level that occurred in FY 2005-06 with collections in FY 2012-13 comparing to levels in FY 2002-03. The remaining two categories are Other Consumer Durables and Business Investment, which experienced growth in collections compared to FY 2011-12 of 6.3% and 4.9% respectively.

Many of the state's tax sources are dependent on income and/or population growth. Personal income growth in Florida returned in FY 2010-11, after falling for back to back years in FY 2008-09 and FY 2009-10. Personal Income grew by 2.7% in FY 2011-12 and 3.5% in FY 2012-13. The state has historically relied on population growth to bolster revenue collections. From 1994 to 2006, population growth in Florida exceeded two percent every year. However, the national recession was much more widespread throughout all regions of the U.S. than has typically been the case, and many who would like to move to Florida have been hindered by difficulties in selling their current home. Net migration to the state has slowed—projections are for a 1.1 percent average annual growth rate for 2010 through 2019.

Florida's continued recovery will be dependent on a number of factors including business expansion, the real estate recovery, and future population net migration. While construction-related activity has shown recovery in recent periods, there remains concern about the number of foreclosed homes and homes pending foreclosure, and the impact as these homes move into the market.

Florida's current tax laws affect the ability of businesses in the state to fairly compete on price for similar products. Sales tax statutes that were predominantly written before 1950 do not contemplate the changes in the way business and commerce are conducted today and may be conducted in the future. These marketplace changes are creating a shift in business activity from Florida's main street merchants, who employ Floridians and contribute to state and local tax bases.

Social Trends

In Florida during calendar year 2012, there were 102,135 births to unwed mothers. The Florida Department of Health's Office of Vital Statistics reported that 81,490 marriages dissolved in 2012, affecting 35,980 minor children. The number of births to unwed mothers in Florida shows a declining trend during 2008-2011, but a slight increase in 2012. Florida has a higher percentage of births to unwed mothers as compared to the rest of the country even though the number of births has declined over the past several years. The persistently high divorce rates suggest that the national and state trend of increased demands for child support services will continue.

Regulatory Environment

The Governor and Legislature continue to focus on reducing regulatory burdens on business. The Department will continue to seek ways to make compliance with tax and child support laws easy and understandable.

Workforce Trends

Rapidly evolving social and communication trends are increasing the generational differences in workers' expectations of their employers and employment experiences. Flexible work schedules and work environments are popular with the younger workforce, and today's technology can support these alternative work arrangements when employers are able to offer them.

As employers adjust to meet the needs and expectations of an influx of employees new to the workforce, economic conditions keep some seasoned workers in the workplace longer. To be successful, organizations must be flexible enough to attract and retain new workers while continuing to benefit from the contributions of longtime employees.

Although some employees plan to work longer because of economic conditions, others may choose to retire sooner because of changes to employment conditions or benefits. Currently, the Department has 438 employees in the Deferred Retirement Option Program and approximately 1,000 employees (20 percent of our workforce) who will become eligible to retire within the next five years. Succession planning and knowledge transfer will be important to maintain continuity of operations and avoid losses in productivity as longtime employees retire and new employees take on their responsibilities.

The Department faces stiff competition with other employers, especially for specialized and critical positions like tax auditing, property appraisal, and information technology. In addition, the Department sees high turnover in the tax auditor positions, often because of salary. The Department continues to have strong demand for trained, productive employees in this key functional area.

In the current economic climate, many qualified job seekers are applying for positions at government agencies as well as private sector businesses. Improving economic conditions could mean increased competition among employers to attract and retain qualified employees.

Trends in State Government

The Governor, Cabinet, and Legislature continue to seek new ways to ensure the state's resources are used effectively and efficiently while bringing the greatest benefit to Florida residents and to visitors to the state. Making government operations and fiscal activities more transparent continues to be an area of key importance, as does collaboration among agencies to identify opportunities for cost savings.

Technology Environment

Information generated by and for the government is collected, stored, accessed, distributed, and used by individuals and organizations in ways that were not possible five years ago. Information Technology (IT) leaders must reconsider and update their organization's IT capabilities if they are going to support the business transformations resulting from social networking, the ever-increasing quantity of relevant information, cloud computing, and mobile devices.

Cloud Computing

Until recently, an organization needing an information technology system purchased hardware and software and developed applications to create a system owned and managed internally. The development of cloud computing has dramatically changed that basic concept. The cloud is the combination of computer hardware, software, and services that is being made available to an organization or individual through the Internet. When an organization meets some of its technology needs through the cloud, the need to buy, maintain, and upgrade expensive hardware and software is decreased, and the business becomes more flexible. Software and services such as data storage can be quickly added or deleted to meet changing needs.

More and more, customers are interacting with government online and their expectations for ease of use and availability continue to evolve. The demand for services is difficult to predict and a high level of availability is expected. A traditional computer system whose hardware, software, and data are maintained within the organization does not have the cloud's ability to expand and contract based on demand. As the technology environment continues to shift toward cloud services, government agencies will be including the cloud in their technology planning.

Mobile Devices

The use of mobile devices such as smartphones, laptops, and tablets is now so pervasive that IT specialists routinely refer to the "post-PC era." Customers expect to be able to use these devices to access government services as well as personal and business information, making it necessary for organizations to incorporate mobile capabilities into their customer service systems.

An even greater impact on an organization's information technology planning is expected from employees' use of their personal mobile devices at work or to remain in contact with work from other locations. While offering benefits of increased collaboration and productivity, these devices also pose management and security challenges. Government agencies must keep up with this trend, developing policies and security systems that address the highly mobile and connected technological environment so many employees live in.

Big Data

The amount of information available to help organizations understand their customers and manage their operations grows each day. However, the quantity is now so great that typical enterprise computer systems cannot assimilate and manage the information, let alone analyze it effectively. The term "big data" is used to describe a set or a group of sets of data that is so large that commonly used software tools cannot capture, manage, and process it within an acceptable amount of time. Big data is often acquired from various sources; some of it is structured, such as transaction information, and some is unstructured, such as emails. New methods of data storage and analysis, often involving cloud computing, are used to manage big data.

Next-Generation Analytics

Standard analytical processes have traditionally worked on a defined amount of historical data that conform to specific formatting restrictions. The vast amount of data now available in various different forms makes more sophisticated analytics necessary, and the development of increasingly flexible analytical tools makes this possible in real time. Real time or near-real time data provides a better basis for predicting future results from proposed actions. Through big data and next-generation analytics, organizations are gaining timely insights that help them avoid mistakes and maximize productivity.

Information Technology Security

Current trends in information technology are creating new security risks for organizations. Customer web self-service, use of mobile devices by both customers and workers, removable media, cloud computing, and other advances can contribute to increased flexibility and productivity. However, with each advance come new vulnerabilities. Organizations must continually expand and update their security policies and practices to protect their systems and data in a more complex and ever-evolving risk environment.

Agency Response to the Changing Environment

The Department of Revenue's planning process is based on an annual environmental assessment, identification of upcoming challenges, and evaluation of operational effectiveness. All employees are encouraged to share improvement ideas and participate in strategy development. The Strategic Leadership Board, which includes Revenue's Deputy Executive Director, Chief of Staff (who serves as program director for the Executive Direction and Support Services Program), and four program directors, reviews proposed strategies and projects and makes recommendations to the Executive Director.

Revenue's mission statement includes the following general strategies:

- Make complying with tax and child support laws easy and understandable.
- Administer the law fairly and consistently.
- Provide excellent service efficiently and at the lowest possible cost.

Pursuing these strategies helps to create a healthy business environment and improve the economic well-being of the State and its citizens. The strategies are directly related to the goals of the Florida Strategic Plan for Economic Development.

Specifically, Revenue contributes to the following strategies from the 2012-2017 statewide strategic plan:

1. Strengthen collaboration and alignment among state, regional and local entities toward the state's economic vision.
18. Renovate permitting, development, and other regulatory processes to meet the changing business needs and provide a predictable legal and regulatory environment.
19. Ensure state, regional and local agencies provide collaborative, seamless, consistent and timely customer service to businesses.
20. Reduce barriers to small and minority business and entrepreneurial growth.
24. Support and sustain statewide and regional partnerships to accomplish Florida's economic and quality of life goals.
25. Improve the efficiency and effectiveness of government agencies at all levels.

Revenue's five programs have developed specific strategies for the next five years, each of which is based on one or more of the three general strategies identified above.

To ensure that strategies result in the highest possible benefit to the state, each program continues to apply the following principles to strategy development and implementation:

- Emphasis on functions that support our core mission
- Cyclical strategy development based on employee input
- Decision-making based on measurement and analysis
- Streamlining of processes
- Efficient resource allocation
- Realizing increased productivity through automation

Child Support Enforcement Strategies

As the demand for child support services continues to grow, the Child Support Program's strategic direction is to increase performance in activities critical to the achievement of our core mission: to help families receive the support they need and deserve, allowing them to become and remain self-sufficient.

We have established three goals to guide us toward the most effective use of our resources:

- **Performance Goal:**
 - Significantly improve performance on the percentage of cases with a support order; and
 - Significantly increase the percentage of current support collected in the month that it is due.
- **Customer Service Goal:** Add value with every contact by making more information available to customers; increasing participation and understanding; building positive customer relationships; and increasing the ability for customers to self-serve.
- **Child Support Employee Goal:** Increase employee interactions focusing on professional development and understanding of integration of new workflows and procedures.

Performance Goal: Significantly improve performance on the percentage of cases with a support order.

Before money can be collected for the family, child support professionals must facilitate the complex process of obtaining a support order, either administratively or through the courts. The more quickly we can get orders established, the greater the potential for increasing collections. In addition, the federal government evaluates each state's child support program according to its performance on several measures, one of which is the "obligation rate," which is the percentage of open cases with support orders established. Florida's eligibility to receive additional child support funding from the federal government depends on its performance on these measures.

The Program has experienced an extraordinary caseload growth in the last two years. The number of new cases requiring the establishment of a support order before money can be collected for the family has grown by 60 percent during this period. This has caused the Program's performance on the federal obligation rate performance measure to drop by 3.2 % since September 30, 2012.

For these reasons, the child support program continues to focus on increasing the efficiency of the administrative and judicial support order establishment processes. However, even the most efficient process will not succeed without the participation of the family in need of support. Our first strategy listed below is to increase interaction with our customers through customer contact and information collection projects. This strategy includes initiating more contacts with the customer, and sending regular requests for additional information when we are unable to obtain needed information from state and federal sources.

Our three strategies for accomplishing the goal of increasing the percentage of cases with support orders are listed below, along with our key current projects based on them.

Implement customer contact and information collection projects.

- Implement new customer contact activity.

Increase efficiency of the administrative establishment process.

- Implement workflow changes to decrease the number of actions that end in a dismissal.

Increase the efficiency of the judicial establishment process.

- Implement workflow changes to improve the referral to order ratio, reducing the number of actions that end in dismissal.
- Review legal forms to determine how we can make them more effective and easier to use.

Performance Goal: Significantly increase the percentage of current support collected in the month that it is due.

The Department collects both the past-due support owed to families and the ongoing support payments required by the child support order. To help families become and remain self-sufficient, Revenue must not only increase total collections, but also improve the reliability of current child support payments.

Annually approximately 10 percent of the child support collected by Revenue's Child Support Program is paid voluntarily. The remaining 90 percent is received because of enforcement actions taken by the Department. With over 625,000 cases to pursue, Revenue must increase the efficiency of its collection processes so families can begin receiving child support sooner and continue receiving payments when they are due. Parents' participation in the collection of child support, once ordered, is critical. They may have information that could assist with collection efforts or they may have reached another agreement with the other parent that could change the collection approach. To help increase participation by families, we have a new strategy to increase customer contacts, asking customers to provide needed information to help ensure consistent payment of child support and to determine whether they still need our services.

Employers are some of the most important participants in the collection of child support. Through income withholding, they submitted approximately \$955 million out of the \$1.54 billion collected in State Fiscal Year 2012-13. Income withholding makes it possible for families to receive regular payments, without additional action by the Department, for as long as the paying parent is employed. Employers also provide information on employment, wages, addresses, and insurance availability. To ensure that businesses are not burdened by performing these vital services for Florida families, Revenue must make the process simpler and provide focused customer support to these key participants.

We have identified three strategies with the greatest potential for increasing the percent of current support collected when it is due within our current resources. These strategies and current key projects are listed below:

Implement customer contact and information collection projects on long-term non-paying cases.

- Implement new customer contact activity.

Increase payments received through wage withholding and make it easier for employers to comply with wage withholding.

- Identify new sources of employer data for future interfaces.
- Conduct outreach for new employer service webpage and e-IWO.
- Standardize customer service for employers.

Reduce causes of high volume payment exceptions (payments that cannot be processed and disbursed automatically).

- Identify and implement changes to workflows to reduce or eliminate root causes for exceptions.

Customer Service Goal: Add value with every contact by making more information available to customers; increasing participation and understanding; building positive customer relationships; and increasing self-service capabilities.

Four key factors are driving our implementation of new ways of serving our customers:

- Our customers' increasing expectation of quick, electronic access to information and assistance.
- The need to improve the efficiency of our walk-in services, increasing the number of individuals served and decreasing wait times.
- The ongoing high number of customer service requests.
- The need to achieve cost savings as we implement more effective methods of providing service.

During FY 2012-13, we completed the development work for the next enhancement of our e-Services portal, conducted a web-chat pilot, and implemented a new walk-in service delivery model in two additional service centers. This new approach to providing in-person service is based on an open floor plan with a walk-up counter, similar to a bank lobby or tax collector's office. The arrangement is more efficient, enabling employees to spend less time managing customer intake and more of their work hours helping customers. The centers with the new approach have reduced wait times from an average of 47 minutes to 18 minutes.

Over the next several years, we will continue implementing and refining our strategies for improving customer service. Below are our strategies and key current projects:

Expand self-service options for customers.

- Enhance e-Services portal to increase services and information available.
- Enhance e-Services to provide customers the capability to complete and submit forms on-line.

Improve customer service performance.

- Implement new statewide customer service training.
- Implement skill-based call routing to direct callers to representatives with greater detailed knowledge in specific areas to increase first contact resolution and reduce training time.
- Implement new walk-in service model to reduce customer wait times and increase the number of customers served.

Increase information available to customers to expand their understanding of Program services and processes.

- Develop an external communication plan for new or revised web pages, outreach materials, scripts, and forms and notices.
- Review and improve information displayed to customer service staff.

Child Support Employee Goal: Increase and improve training opportunities, focusing on professional development and on understanding the integration of new workflows and procedures.

The Child Support Automated Management System (CAMS) was fully implemented statewide in January 2012. To realize the system's potential for increased productivity, we are focusing on ensuring employees understand the new workflows and procedures. We are also conducting an analysis of work tasks to identify those with a similar level of complexity and risk. By grouping similar tasks into a series of job classifications, we will create a career ladder based on the achievement of competency levels and be able to focus our training on one level at a time, reducing the amount of training required before new staff members become productive.

Implement specific position types within the revenue specialist series.

- Identify position type, complexity, risk, and other factors that could drive position and compensation levels.

Implement strategies to increase employee interactions focusing on professional development and increased understanding of integration of new workflows and procedures

- Implement new procedural training courses.
- Review training courses for enhancement and improvements, including delivery methods and training exercises.

General Tax Administration Strategies

The General Tax Administration Program's strategic focus is to support Florida's economic development by pursuing the following goals:

- Minimize the cost to businesses of complying with tax laws.
- Ensure no business gains an unfair competitive advantage over others by failing to comply with tax laws.
- Create administrative efficiencies within the agency.

The Program has identified the following three overarching strategies that will support the accomplishment of all three of these goals.

Optimize "SMART" implementation in an effort to improve and align employees' compensation through measurable performance expectations.

The Program has been realigning its tasks and activities into their natural business processes since June 2012 and has been reviewing pay equity and compensation for alignment with employee classifications. These activities will be integrated with the Program's implementation of "SMART," the State's new performance management initiative. Measurable performance expectations in the SMART system will be directly aligned with the Program's mission to improve individual and agency effectiveness. This strategy includes staff development and training, standardization of procedures for consistency, and process automation to maximize performance and efficiencies, leading to a "fluid" workforce and potentially freeing up resources for reallocation.

Implement an archiving solution to reduce the data volume in the SUNTAX system to allow for efficient and effective performance.

Data archiving is the process of moving data that is no longer relevant for day-to-day operations to a storage device for retention. Data archiving enables the reduction of the data footprint and server capacity requirements and also improves operational performance, while meeting the statutory requirements regarding on-line information access. Daily activities such as payment and return loads and other accounting activities continually add records to the database. The General Tax Administration Program will work with our Information Services Program to develop an archiving solution that will allow for more efficient day-to-day system performance.

Expand existing technology and integrate emerging technologies to broaden access and filing capabilities for desk top and mobile devices while ensuring the protection of taxpayer data.

The rapid development of new technology and the evolving landscape of the online world are changing the way we work and how we communicate with our customers. Customers now expect to access applications from anywhere and on multiple devices, not just desktop computers. The Department will continue to integrate the use of alternative technology options to broaden access and filing capabilities beyond desktop devices, making it easier for taxpayers to comply with filing and remittance requirements while increasing the efficiency and effectiveness of our operations. At the same time, the Department will ensure that data transmission is secure and taxpayer information is protected.

In addition to the three foundational strategies described above, Revenue's General Tax Administration program has developed strategies specific to each of its three goals. These goal-specific strategies and their key projects are listed on the following pages.

Minimize the cost to businesses of complying with tax laws.

Businesses assist Revenue in collecting state taxes. They collect and remit most of the State's tax revenue to the Department. We want to make their role as simple, clear, and convenient as we can, so they can focus their time and energy on making their businesses successful. By adding new online capabilities and streamlining the tax registration, payment, and reporting processes, the Department will continue making compliance convenient and less costly for businesses. The following are our strategies and key projects for accomplishing this goal.

Implement One-Stop Business Registration Portal.

- Complete Phase I implementation, including initial licensing and registration of new businesses with the first five agencies.
- Begin Phase II implementation, which will include integrating additional agency licensing and registration of new businesses, development of a master data management system to enable license renewal, and self-service account maintenance for new and existing businesses.

Expand the availability of credit cards as a payment option.

- Establish credit cards as an additional payment option for all file and pay tax applications currently on the web.
- Establish a Pay Only web application to enable the taxpayer to initiate a credit card or ACH debit for any tax and payment type; also allowing one payment for multi-tax or multi-type transactions.
- Establish functionality within SAP, Credit Card for Collectors, that can be used by service center collectors and front counter staff over the phone to initiate credit card payments on behalf of the taxpayer.
- Develop a process with Taxpayer Services to utilize the Credit Card for Collectors functionality without recorded conversations in order to be Payment Card Industry (PCI) compliant.

Expand e-auditing capabilities to ease the burden on businesses.

- Migrate compliance determination legacy stand-alone applications to a unified technology solution.
- Expand paperless processing of audit work papers to all taxes.

Assess the feasibility of self-service options for taxpayers seeking information and guidance to voluntarily comply with Florida's tax laws.

- Work with the Information Services Program to evaluate system capabilities and security requirements.
- Pursue viable multichannel media options.

Ensure no business gains an unfair competitive advantage over others by failing to comply with tax laws.

As expressed in our guiding principle "to administer taxes fairly," the General Tax Administration Program has certain administrative responsibilities for assuring compliance with the law and ensuring no business gains an unfair competitive advantage over others by failing to comply. The following are the program's strategies and key projects for accomplishing this goal.

Refine the lead identification and selection process.

- Develop a measurement model to evaluate leads from creation to case completion and refine selection criteria as needed.
- Consolidate multiple data sources into a central repository to allow for single view and analysis.
- Integrate Criminal Investigations into the existing lead development process.

Coordinate with Revenue's executive staff, industry, trade, and professional associations on emerging issues and areas of concern to enhance future compliance.

- Proactively identify and communicate trends in taxpayer errors.
- Leverage information gathered in compliance activities to create opportunities to improve voluntary compliance.

Improve data integrity of taxpayer account information.

- Implement Intelligent Mail Barcode (IMB) functionality, which will enable utilization of the Address Change Service and elimination of returned mail.
- Utilize third-party data to verify and correct taxpayer identification numbers.

Increase the quality and efficiency of the audit process.

- Improve case inventory management.
- Implement a consistent approach to time management.
- Increase the efficiency of the audit process by following the audit timeline and providing assistance to taxpayers.
- Develop a plan to address talent management for auditors in the areas of recruitment, retention, training, and professional development.

Create administrative efficiencies within the agency.

The General Tax Administration Program recognizes the need to ensure that its processes are efficient and effective in order to reduce costs and at the same time provide a high level of performance and customer service. The Program continues to work diligently to streamline processes and procedures, automate functions and activities, and improve processing timelines to create administrative efficiencies within the agency. The following are the Program's strategies and key projects for accomplishing this goal.

Complete the Remote Capture implementation in the service centers.

- Establish the file and pay applications for all taxes in all locations.
- Establish the process for registration applications with or without a payment in all appropriate locations.

Implement correspondence management system.

- Integrate registration applications by introducing them into processing workflows upon receipt.
- Integrate customers' submission of updates to their social information or account status by introducing the requests into processing workflows upon receipt.

Develop applications for correspondence imaging to convert paper to electronic workflow for more timely dissemination and resolution of correspondence.

- Design a prototype correspondence management system that can be customized based on the correspondence type.
- Establish processes for all general correspondence identification and routing to mailboxes or work queues.

Integrate the receipt processing and fund distribution functionality for One-Stop Business Registration Portal transactions.

- Develop receipt reconciliation in the new e-Gov platform.
- Coordinate fund and data transfers to the Department of State and the Department of Business and Professional Regulation.

Implement first-tier call center to support One-Stop Business Registration Portal.

- Train staff to provide general how-to assistance to One-Stop Business Registration Portal users.
- Provide staff with knowledge to recognize technology issues and issues specific to other agencies to ensure successful referral.

Integrate e-Services subject matter expertise into general tax information call center.

- Train staff to provide how-to assistance to support electronic filers.
- Provide staff with knowledge to recognize more in-depth, technical issues to ensure successful resolution.

Finalize implementation of collection analytics.

- Integrate the use of Financial Institution Data Match (FIDM) within the collection analytics model.
- Align Critical Job Tasks for Employees' Evaluation and Development to match new collections process.
- Develop and deploy comprehensive procedures and standardized training.

Reduce the number of tax liens filed by improving the pre-warrant (lien) process.

- Reduce the number of liabilities referred to Service Centers.
- Increase the number of cases closed by collectors prior to filing tax liens.
- Improve collection agency referral and payment processes.

Improve post-warrant (lien) case resolution on chronically delinquent taxpayers.

- Implement consistent and appropriate statewide deployment of available enforcement tools.
- Identify characteristics and trends of uncollectable accounts to enhance the effectiveness of collection efforts.

Property Tax Oversight Strategies

To ensure that Florida's property tax system operates fairly and efficiently, contributing to a positive economic environment for businesses and individuals, Florida's Property Tax Oversight Program continues to focus on the following four goals:

- Reduce costs for state and local governments.
- Eliminate unnecessary regulations.
- Ensure greater uniformity and equity in property taxes paid by businesses and individuals.
- Deliver excellent customer service.

The Program has identified the following strategies and key projects for accomplishing these goals:

Reduce costs for state and local governments.

Automate processes and workflows.

The Property Tax Oversight Program continues to expand the use of an internal document-sharing environment in Microsoft SharePoint to automate workflows and streamline content management. This tool enables the Department to eliminate some redundant and labor-intensive activities and ensures quick access to information, increasing individual productivity.

Deploy e-portals for local governments.

A large number of Revenue's property tax oversight and aid and assistance activities are paper-based and therefore very costly and time consuming for state and local governments. Allowing local governments to submit information to the Department electronically will reduce costs and processing times significantly.

Maximize existing property data and analyses.

There are a number of private companies that collect, verify, analyze, store, and report property-related data. The Property Tax Program will continue to utilize these external data sources as much as possible to eliminate unnecessary and costly duplication of effort.

Eliminate unnecessary regulations.

Increase participation by the private sector.

Revenue will continue to reach out to businesses and other interested parties to promote greater participation in the review of proposed rules, forms, training materials, and informational bulletins.

Ensure greater uniformity and equity in property taxes paid by businesses and individuals.

Implement assessment best practices.

A level playing field in taxation is a vital component of a healthy and growing economy. To that end, Revenue is implementing internationally recognized best practices to verify that county property appraisers assess businesses uniformly and that property tax exemptions and classifications are granted in accordance with Florida law.

Increase oversight of value adjustment boards.

The Program will increase its oversight of county value adjustment boards (VABs) to ensure businesses and property owners receive fair, impartial hearings conducted with uniform, statewide procedures. This focus on oversight includes Department-provided training for all VAB special magistrates, members, and attorneys, as well as increased access to all VAB data. In FY 2013-14, the program will provide standardized web-based reports showing county-level data on petition volumes, value impacts, and compliance with Department-required training certifications.

Deliver excellent customer service.

Provide rapid response to taxpayers.

The Program strives to acknowledge every call or email within four hours, and provide a final response to routine inquiries within 48 hours. (Some inquiries may require detailed legal research and analysis. In these instances, the taxpayer is notified and is given an estimated time frame for a final response.)

Provide accessible, accurate, and up-to-date information.

Revenue's property tax data portal is designed not only to give local officials access to up-to-date property tax information, but also to meet the information needs of business owners, helping them make informed decisions about relocating to or expanding operations in Florida.

The data portal (<http://dor.myflorida.com/dor/property/resources/data.html>) contains detailed and historical property tax information for each of Florida's 640+ taxing authorities and value adjustment boards. It is updated daily with the most recent information available, giving the public, as well as local officials, access to current millage rates, potential property tax exemptions, value adjustment board actions, and related information.

Executive Direction and Support Services Strategies

Maintain a skilled, effective workforce.

Revenue's success in achieving its mission depends on the participation of skilled, motivated, and engaged employees. Therefore, one of our most important strategies for improving productivity is to cost-effectively recruit, develop, and retain high performing employees who are committed to achieving the mission of the Department. The Office of Workforce Management is focusing on the following key goals:

- Increase productivity and performance of Office of Workforce Management business processes and reduce overall costs.
- Increase efficiency of Revenue managers and employees through streamlining workforce management operations.
- Increase supervisor and leadership development opportunities by identifying current and future agency needs.

Strategies for the next five years, and our current projects based on those strategies, include the following:

Increase employees' success at meeting or exceeding performance and behavior expectations.

The Office of Workforce Management will support employee success by improving the employee performance evaluation process and developing comprehensive career development tools and professional mentoring programs. Projects include:

- Implement the statewide performance evaluation system "SMART" within the Department.
- Implement supervisor education processes and sessions.
- Develop an agency-wide succession planning model.

Develop a relevant and responsive classification and compensation system.

To support the application of consistent criteria to the classification and pay of individual Revenue positions, the Office of Workforce Management is developing processes and tools that will provide up-to-date classification and pay information by position and geographic area. Projects for implementing this strategy include:

- Develop and implement a gap analysis methodology for position descriptions.
- Develop a methodology to determine pay and benefit inequities.
- Align class titles and pay to the type of work performed.

Decrease the time and cost of filling vacancies.

Carrying out the hiring process for positions that turn over frequently is a significant workload issue for supervisors and other staff involved in the process. The Office of Workforce Management will be implementing several strategies to make the process less time-consuming, while ensuring that all hiring requirements continue to be met. Projects for implementing this strategy include:

- Streamline the applicant skills verification process.
- Restructure and enhance the Department's database of hiring tools.
- Develop education and communication avenues for supervisors and hiring coordinators.
- Improve the on-boarding process.

Recruit talented employees at minimal cost and with minimal delay.

In some geographic areas, it is difficult to hire and retain qualified individuals in certain types of positions, such as tax auditor, information technology, and property appraiser jobs. Factors may include better compensation offered by local government or the private sector, or an inadequate supply of job seekers with the required expertise. For the Department to achieve optimal productivity, we must be able to attract and retain qualified professionals.

Projects for implementing this strategy include:

- Develop innovative methods to recruit and hire for hard-to-fill positions.
- Develop internship and volunteer programs.
- Establish qualified candidates' pool for hard-to-fill and high-turnover positions.

Increase employees' competencies for current job and career advancement while reducing costs.

The Office of Workforce Management seeks to ensure that employees have access to all the training they need, that compliance with required training is monitored, and that training costs are reduced.

Projects for implementing this strategy include:

- Develop a standardized agencywide approach for training development, delivery, and compliance.
- Expand agency tools to access training and other related resources.

Improve employees' understanding of their benefits and the accuracy and timeliness of benefits-related actions.

- Improve communication related to benefits and retirement programs.
- Automate the sick leave transfer program.

Improve operations and reduce costs through effective and efficient use of agency resources.

The Office of Financial Management provides support to all Revenue programs by assisting them in the acquisition of the goods and services necessary to achieve their strategic goals. In addition, the Office of Financial Management provides oversight to ensure that the Department utilizes its resources in accordance with the Legislature's intent and in support of the Governor's and the Cabinet's priorities; that we avoid waste and fraud by effectively managing our resources; and that we continually work to identify efficiencies and savings.

The key goal of the Office of Financial Management is to continue to identify and implement opportunities for the Department to maximize the efficient, effective and appropriate use of its resources. In support of this goal, we will focus on the following:

- Support the department's programs in achieving their strategic goals in a cost effective and efficient manner.
- Develop and deploy a financial management dashboard for use in budgeting, forecasting, planning, and resource management.
- Identify opportunities to coordinate procurements and projects to most effectively and efficiently utilize the Department's resources.

Key initiatives the Office of Financial Management is focusing on include:

Make financial data more accessible to decision-makers.

Revenue's Office of Financial Management is developing a tool that will allow management to have more immediate access to financial data while allowing multiple comparisons of data between like units, such as per FTE or per square footage. Ultimately, this detailed operational cost data will be combined with performance metrics at the service center and other levels to produce a performance index. The Department's leadership team will be able to use this tool to evaluate not only performance but also the cost-effectiveness of achieving specific performance levels. Managers will be better informed when making process improvement decisions because they will have both cost and performance data provided by a single index. The incorporation of database query tools will allow the implementation of an agency dashboard by the end of FY 2013-14.

Continue to support the Governor's and Legislature's efforts to decrease the cost of state government through collaboration across agencies.

At the Department of Financial Services' request, Revenue is leading an interagency team to develop the business rules for the procurement of a statewide automated travel system. The goal is to develop a state term contract that will increase the efficiency of travel reimbursement processing at a reasonable cost. We are also participating in the fleet management initiative and the Procurement Assistance Workgroup. Revenue will continue providing information and assistance for other initiatives as opportunities arise.

Reduce leasing costs.

The Department continues to monitor the real estate market and aggressively renegotiate or reprocure leases for savings when possible. We expect that total leasing costs will remain relatively stable over the next five years. Most of the rise in the cost of leases that results from annual rate increases or improvements in the market will be offset by our ongoing space and cost reduction strategies.

As we continue working to decrease leasing costs now, we are also assessing future space needs in anticipation of changes in how Revenue conducts business. The Department's progress toward a paperless environment; implementation of additional technology, including web self-service; and continued improvements in efficiency will affect office space needs. We are using alternate work arrangements, such as telework (working from a home office) and "hoteling," in certain limited circumstances, where they will enhance employee and Department effectiveness. We anticipate future increased use of these arrangements will help to decrease office space square footage requirements.

Ensure accountability by improving consistency and reporting for contracts.

To ensure contracted services meet the Department's objectives, we are improving and ensuring a consistent contract management process across the Department and creating a centralized system of recordkeeping for deliverables, vendor performance, budget, and corrective action plans. At the beginning of this fiscal year, the Department established a team of experienced contract managers to develop specific procedures and requirements that must be followed regarding contract management and monitoring.

In response to Senate Bill 2096 (Ch. 2011-49, Laws of Florida) the state's Chief Financial Officer has developed a contract and grant reporting website for use by the citizens of Florida. The Florida Accountability Contract Tracking System (FACTS) is a comprehensive online tool that offers Floridians greater visibility into how government is doing business. FACTS makes state contracting processes transparent through a centralized, statewide contract reporting system. The Department has made enhancements to its Contract Accountability Tracking System to provide the ability to upload information directly into FACTS, thereby eliminating the need for duplicate manual input. An automatic upload now occurs nightly. Our plans for further improvements include addressing some remaining upload issues and analyzing Revenue's system to determine whether additional enhancements are needed to ensure compliance with information requirements in FACTS, such as electronic images of contracts.

Centrally manage procurements within the agency.

Revenue has been identifying opportunities within the agency to save money by procuring some commodities and services centrally. In 2011, the Department combined all copier leases into one contract, resulting in better pricing and more control over decisions that impact the cost of copying, thereby reducing costs by approximately \$290,000 a year. The strategies that reduced copying costs were researched and developed by a cross-program team. A similar team began work in 2012 to

identify and evaluate strategies for reducing the cost of office printing. The team is developing and will propose agency-wide guidelines regarding the use and procurement of printing devices, taking into account the special needs of different programs and individual offices.

Decrease costs through effective asset management.

To ensure the best use of state resources and compliance with statutes and rules, the Department is developing an asset management tracking system to provide notification of new property items, create decal labels, transmit property notices, and track decal memos and required actions. An approval workflow for transfers of property will replace the manual paper process currently used. This system will save time and improve the accuracy of our property records. It is expected to go live in January 2014. A follow-up project will add the physical inventory process to the system, further increasing efficiency and enabling us to use less expensive scanners and eliminate the need to pay a license fee for a proprietary system.

Information Services Strategies

The Information Services Program continues to transform operations to reduce the cost of maintaining the Department's IT systems so more resources can be devoted to the development of new services in support of the Department's mission.

The Information Services Program's focus for the next several years is to:

- Increase the performance of the New Service Development process.
- Reduce the cost of operations and maintenance while improving customer service.
- Maintain a skilled, effective workforce and manage all resources effectively.
- Improve customer satisfaction.
- Reduce IT risk.

Following are Information Services' key strategies and projects for achieving these goals.

Increase the performance of the New Service Development business process

Without increasing costs, the New Service Development process will increase the number of hours available to the operational programs to meet their requests for new projects and services.

- Reduce the number of resources assigned to the operations and maintenance of IT services and reassign them to New Service Development.
- Improve oversight provided by the Project Management Office.
- Improve the time management systems to better allocate and track resources.
- Supplement short-term programming requirements with contractors.
- Reduce the vacancy rate in the Information Services Program and the time required to fill a vacant position.

The New Service Development process will transform its capabilities to support the operational programs' strategic objectives in the changing IT environment.

- In partnership with the operational programs, determine the need for access through mobile devices, identify security issues and solutions, and understand how different segments of both internal and external users interact with the Department.
 - Complete a "Bring Your Own Device to Work" study.
- Evaluate and implement appropriate data management architectures, technologies, and processes to support the effective analysis of large volumes and varieties of data.
- Establish security, management, and governance models to coordinate the use of cloud services across the boundaries that separate different services and providers.

- Implement and support agency and state-wide initiatives.
 - Support the state-wide project to create a One-Stop Business Registration Portal.
 - Create a standard, centrally managed desktop environment to enhance security and software management.
- Fully implement an enterprise-wide governance process for the efficient establishment and realization of the requirements on which a project is based.
- Assess the potential benefits of using an external provider for comprehensive security management.

Reduce the cost of the Operations and Maintenance business process while improving customer service.

Reduce the cost of IT Services.

- Increase the automation of IT processes, including application performance monitoring, password self-service, printing, service requests, and the use of HP Executive Scorecard, which automatically gathers information on the performance of IT systems and presents key indicators in a dashboard format.
- Establish a “lean” program within the Information Services Program to identify and eliminate waste.

Increase customer satisfaction with maintained services.

- Implement additional Customer Satisfaction surveys for services provided by the Program.

Improve systems continuity.

- Review and improve backup process performance.

Maintain a skilled, effective workforce and manage all resources effectively.

Maximize the talent, skills, and staffing in the Information Services Program.

- Document required skills and abilities and evaluate current competencies of staff.
- Initiate systems to address and minimize gaps.
- Evaluate compensation requirements at the state, agency and program level and develop and execute corresponding strategies.
- Increase the number of touch points, such as university job fairs, for recruiting talent.

Changes That Would Require Legislative Action

CHILD SUPPORT ENFORCEMENT

REQUESTS FOR INFORMAL DISCUSSION

Statutory Reference: Section 409.2563, Florida Statutes

Current Situation: The administrative support process provides that a parent from whom support is being sought may request to informally discuss a proposed administrative support order with the Department of Revenue (Department) by making the request to “a department representative, at the address or telephone number in the notice.” Due to the informal manner of the request, it is not always clear if such a request has been made.

Proposed Change: In order to clarify when a request has been made and use limited resources more efficiently, amend current law to require that a request for an informal discussion be made in writing. Additionally, the concept would extend the time to make the request from 10 days to 15 days from the date of mailing or other service of the proposed administrative support order.

CAREGIVER PATERNITY AFFIDAVIT

Statutory Reference: Section 409.256, Florida Statutes

Current Situation: Section 409.256, Florida Statutes, allows the Department to commence an administrative paternity proceeding if certain conditions are met. One of the conditions is that the child’s mother or putative father has stated in an affidavit, or in a written declaration, that the putative father is or may be the child’s biological father. In cases where a caregiver is receiving services and paternity is an issue, the Department cannot proceed with an administrative action to establish paternity without the completion of the paternity declaration.

It can be difficult to obtain the declaration from the mother or putative father if they are not the current custodian of the child and the Department is proceeding against them to obtain support.

Proposed Change: This concept would amend Section 409.256, Florida Statutes, to allow a caregiver with knowledge of who the alleged father is to complete the paternity declaration (affidavit or written declaration). This will allow the Department to proceed with an administrative action to establish paternity based on genetic testing.

DEPOSITORY ROLE IN TITLE IV-D CASES

Statutory Reference: Section 61.13, Florida Statutes

Current Situation: The Department of Revenue is required to provide child support services in public assistance cases and also when a citizen requests services. In all cases handled by the Department (Title IV-D cases), state and federal laws require support payments to be made to the State Disbursement Unit.

When the Department begins providing services in what had been a private case, if all payments are up to date, some clerks of court will not establish the necessary payment accounts for processing by the State Disbursement Unit. The statute only authorizes them to provide services if payments are delinquent.

Proposed Change: Amend current law to require the clerk of court to create the necessary payment accounts in private cases that become Title IV-D cases. Also, clarify that in Title IV-D cases all payments must be made to the State Disbursement Unit.

CLARIFICATION OF DRIVER'S LICENSE SUSPENSION

Statutory Reference: Sections 61.13016 and 322.058, Florida Statutes

Current Situation: A person who is at least 15 days late on child support payments may have his or her driver's license suspended after notice and the opportunity for a hearing. After 20 days if the person does not pay the delinquency in full, enter into a written agreement or file a petition in circuit court to contest the suspension, the Department of Revenue notifies the Department of Highway Safety and Motor Vehicles to suspend the license

Proposed Change: This concept amends current law to clarify that when support payments are being made by income deduction order, payment of the full amount of the delinquency is not required to avoid suspension. It also authorizes the Department to stop the suspension process when appropriate; for example, if the obligor becomes disabled, begins receiving unemployment benefits or files bankruptcy.

ADMINISTRATIVE LIENS

Statutory Reference: Section 409.2575, Florida Statutes

Current Situation: The Department is authorized to place liens only on vehicles and vessels registered to obligors who owe past due support that exceeds \$600. To place a lien on other types of personal property the Department must proceed in circuit court.

Proposed Change: Authorize the Department to also place administrative liens on personal injury claims, settlement proceeds and judgments of delinquent obligors. Clarify that an administrative lien may be placed on vehicles and vessels owned free and clear by delinquent obligors.

UNCONTESTED UNCLAIMED PROPERTY CASES

Statutory Reference: Section 409.25658, Florida Statutes

Current Situation: The Department works jointly with the Department of Financial Services (DFS) to identify persons who owe past due support and who have unclaimed property held by DFS. When identified, the Department sends a notice to the obligor advising of the intent to intercept and informing the obligor of the right to an administrative hearing. A final order is statutorily required before DFS can transfer the property to the Department, even when the claim is not contested by the obligor.

Proposed Change: Authorize the intercept notice to be sent by regular mail to the address the obligor provided to DFS. When the intercept is uncontested and the protest period has concluded, permit DFS to transfer the unclaimed property to the Department without a final order.

GARNISHMENT

Statutory Reference: Section 409.25656, Florida Statutes

Current Situation: The Department is authorized to garnish personal property or credits of persons who owe past due support. The current garnishment process requires multiple registered mail notifications even for uncontested actions. The existing data matching requirements with the Chief Financial Officer (CFO) and the provisions to withhold payments to delinquent obligors are problematic and thus have not been utilized.

Proposed Change: Amend current law to authorize the Department to issue garnishment notices by regular mail instead of registered mail and improve automated data matching with the CFO to identify delinquent obligors who have income or property that may be garnished.

SERVICES FOR OBLIGORS

Statutory Reference: Section 409.2564, Florida Statutes

Current Situation: Federal law requires the Department, as the state's Title IV-D agency, to provide child support services to all applicants, including obligors seeking a modification of their support order. The court's opinion in McLeod v. McLeod 37 Fla. L. Weekly D1986 (Fla. 1st DCA August 17, 2012) restricts the Department from providing Title IV-D services in certain cases where services are requested. The state is required to have a compliant Title IV-D State Plan in order to receive the Temporary Needy Assistance for Needy Families (TANF) block grant of \$562.3 million for FY 2012-13.

Proposed Change: Amend current law to comply with federal requirements by authorizing the Department to seek a modification of child support regardless of whether or not either party or the child is receiving public assistance; the obligor has failed to make support payments; or the Department is enforcing the order for the person to whom support is owed.

GENERAL TAX ADMINISTRATION

CORPORATE INCOME TAX

CORPORATE INCOME TAX "PIGGYBACK"

Statutory Reference: Section 220.03, Florida Statutes

Current Situation: Florida uses portions of the Internal Revenue Code as the starting point in calculating Florida corporate income tax. Each year, the Legislature decides what portions of the new code should be adopted by Florida.

Proposed Change: The proposal would adopt the 2013 version of the Internal Revenue Code.

SALES & USE TAX

CRIMINAL STATUTE GLITCH LANGUAGE

Statutory Reference: Sections 212.07, 212.12 and 212.18, Florida Statutes

Current Situation: Recent amendments to the criminal penalties imposed on registration and collection violations do not specifically state the level of offense. Additionally, including the registration violation and the failure to collect violation with the violation for filing of false or fraudulent returns may be confusing.

Proposed Change: The proposal would specify that a person who willfully fails to register after receiving notice commits a third degree felony and will establish graduated offense degrees for failure to collect taxes after notice. This proposal would clarify these penalties by moving the "failure to register after notice" provision to s. 212.18, F.S., and moving the "failure to collect" provision to s. 212.07, F.S., which are the respective provisions of the statutes that deal with these issues. No new penalties are being created by this proposal.

DELINQUENT TAXPAYERS: SECURITY REQUIREMENTS FOR NEW REGISTRATIONS

Statutory Reference: Section 212.14, Florida Statutes

Current Situation: Delinquent sales tax dealers are able to close down their business with tax liabilities, and to reopen under a new name. This allows the business operators who were in actual control of the business and responsible for non-payment to repeatedly fail to remit sales and use tax for successive businesses.

In these instances, Florida Statutes require businesses to provide a cash deposit, bond, or other security as a condition to register the new business. However, the current provision does not clearly apply to all of the individuals that were operating the prior business.

Proposed Change: The proposed statutory revision would clearly authorize the Department to require security for individuals or entities that are responsible for prior delinquent tax accounts when they seek to register new businesses.

REEMPLOYMENT TAX

STANDARD RATE FOR NON-COMPLIANCE WITH AUDIT RECORD REQUESTS

Statutory Reference: Section 443.131, Florida Statutes

Current Situation: Florida law provides a standard reemployment tax rate. However, many businesses earn a lower, preferential rate if they are in compliance. When not in compliance, the law permits the rate to increase to the standard rate. However, this “non-compliance” treatment does not clearly apply to situations where the taxpayer is not complying with records requests during audits.

Proposed Change: This proposal would permit employer’s rates to increase to the standard rate when the business fails to comply with audit records requests. Once the requested records are provided, the earned rate will be restored.

FLOATING INTEREST RATE FOR REEMPLOYMENT TAX

Statutory Reference: Section 443.141, Florida Statutes

Current Situation: Reemployment assistance tax contributions or reimbursements that are unpaid on the due date bear an interest rate of 1 percent per month (an effective rate of 12 percent). Other taxes that are administered by the Department have an interest rate of prime plus 4 percent, not to exceed an effective rate of one percent per month, adjusted twice per year.

Proposed Change: This proposal would reduce and make interest rate provisions for reemployment tax the same as other taxes administered by the Department.

ADMINISTRATION

“ZAPPERS”

Statutory Reference: Section 213.295, Florida Statutes

Current Situation: Automated sales suppression devices or “zappers” are software programs that falsify the records of electronic cash registers and other point-of-sale systems. This technology allows dealers to fraudulently create a virtual second set of records in order to evade state and federal taxes. In the case of sales tax this results in the theft of taxes collected from citizens.

Proposed Change: This proposal would make it illegal to sell, purchase, install, transfer or possess sales suppression software or devices.

IDENTITY CONFIRMATION

Statutory Reference: Section 322.142, Florida Statutes

Current Situation: Currently, the Department tax staff does not have a way to verify the identity of business owners prior to visiting businesses during audits. This situation makes it difficult for staff to ensure that the business owner is the person with whom staff is working during field visits.

Proposed Change: This proposal would permit the Department’s tax staff access to driver license photos thus providing a means to verify the identity of business owners.

CLERKS OF THE COURT REMITTANCES – CONFORMING AMENDMENT

Statutory Reference: Section 213.13, Florida Statutes

Current Situation: In 2010, the Legislature changed the remittance date for funds collected by the Clerks of the Court from the 20th to the 10th day of the month immediately after the month in which the

funds are collected. The provision in Section 213.13, Florida Statutes, regarding electronic remittance and distribution of funds by the Clerks of the Court was not updated in the legislation.

Proposed Change: This proposal would amend Section 213.13, Florida Statutes, concerning electronic remittance and distribution of funds from the 20th to the 10th, to conform and be consistent with the 2010 legislation.

INCREASE COMPROMISE AUTHORITY

Statutory Reference: Section 213.21, Florida Statutes

Current Situation: The current statute allows the Executive Director to enter into a closing agreement compromising tax if there is a “doubt as to liability” or “doubt as to collectability” of the tax assessed. The statute limits the Department’s compromise authority to reduce the tax by \$250,000 or less.

Proposed Change: This proposal would amend Section 213.21, Florida Statutes, to allow the Executive Director to compromise tax up to \$500,000.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLE INFORMATION SHARING

Statutory Reference: Section 213.053, Florida Statutes

Current Situation: The current statute authorizes the Department to share only names, addresses, and federal employer identification numbers (FEIN), or similar identifiers, with the Department of Highway Safety and Motor Vehicles for use in the conduct of its official duties. The Department is not authorized to inform the Department of Highway Safety and Motor Vehicles when an automobile dealer failed to file tax returns (when the dealer is delinquent) until such time as an assessment has been made and a warrant recorded with the Clerk of Court in the county in which the business is located.

Proposed Change: This proposal would amend Section 213.053, Florida Statutes, to allow the Department to share automobile dealer delinquency information governed by Chapter 212, F.S., with the Department of Highway Safety and Motor Vehicles in the conduct of its official duties.

ADMINISTRATIVE

VOLUNTEERS

Statutory Reference: Sections 110.502, 110.503, 110.506, and 213.053, Florida Statutes

Current Situation: All state agencies are authorized to recruit, train and accept volunteers to assist with agency programs and volunteers are required to comply with applicable agency rules. However, applicable statutes do not specifically state that agencies are authorized to conduct security background checks on volunteers, nor do they provide specific authority for a volunteer’s access to confidential information.

Proposed Change: Under the proposal, agencies would be authorized to provide volunteers, including interns, access to confidential information as appropriate and volunteers would be subject to the same confidentiality requirements applicable to agency employees. As appropriate, volunteers would be subject to security background checks and agencies would be authorized to pay the costs of such background checks

Potential Policy Changes

Affecting the Agency's Budget Request

Today's technology landscape is evolving rapidly, resulting in new and increased threats to information security, as evidenced by the recent South Carolina security breach. While the Department has already implemented numerous information technology security products, policies, and best practices, the agency recognizes that it may not be able to appropriately address all such threats with its existing tools and level of expertise. As a result, Revenue will be requesting Fiscal Year 2014-15 funding to engage a managed security service provider (MSSP) to provide on-site consulting, remote perimeter management (firewall and intrusion detection hardware and software), managed security monitoring, penetration and vulnerability testing, and compliance monitoring. Recognizing that information security concerns apply to all governmental systems, Revenue will coordinate this effort with the State's primary data centers to develop security management practices and strategies that can be transferred easily to other Florida state agencies.

Task Force Participation

The Department is not currently serving on any task forces.



Performance Measures and Standards – LRPP Exhibit II

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

73010000 Program: Executive Direction and Support
Executive Direction and Support Services

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Administrative costs as a percent of total agency costs (not including revenue sharing)	5.19%	4.80%	5.12%	4.70%
Administrative positions as a percent of total agency positions	5.05%	5.02%	5.04%	5.05%

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

**73200000 Program: Property Tax Oversight Program
Compliance Determination**

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Statewide Level of Assessment	97.0%	97.4%	90% ⁽¹⁾	90.0%
Percent of property value studied with a statistically reliable sample	90.0%	99%	90.0%	90.0%
Number of refund / tax certificate applications processed	3,000	1,923	3,000	Request Measure Deletion
Number of Truth-in-Millage / Millage Levy forms processed	5,000	7,142	5,000	Request Measure Deletion
Number of parcels studied to establish in-depth level of assessment	20,000	87,247	75,000 ⁽¹⁾	75,000

⁽¹⁾The Agency will submit a budget amendment requesting the standard changes for FY 2013-14

Compliance Assistance

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of users of PTO Compliance Assistance satisfied with the services provided	94.0%	96.1%	94.0%	94.0%
Number of student training hours provided	16,000	24,470	16,000	16,000
Number of railroad and private carlines centrally assessed	237	230	237	Request Measure Deletion
Number of inquiries from taxpayers and local governments answered	14,000	10,266	13,000 ⁽¹⁾	Request Measure Deletion
Number of square miles mapped using aerial photography	15,000	21,817	15,000	Request Measure Deletion
Number of Budget Submissions and Amendments Reviewed	475	518	475	Request Measure Deletion
Number of reports produced for the Revenue Estimating Conference and other stakeholders	270	310	270	Request Measure Deletion

⁽¹⁾The Agency will submit a budget amendment requesting the standard changes for FY 2013-14

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

**73300000 Program: Child Support Enforcement Program
Case Processing**

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of IV-D cases missing critical data elements necessary for next appropriate action (SFY) ^{(1) (2)}	15.0%	18.4%	Request Measure Deletion SFY 2013-14	Request Measure Deletion
Percent of IV-D cases available for next appropriate action (SFY) ⁽²⁾ (Replacing cases missing critical data elements)	NA	81.6%	Request New Measure SFY 2013-14 81%	81.0%
Total number of cases maintained during the year (SFY)	1,120,000	1,176,560	1,110,000	1,140,000
Total number of individual educational contacts and inquiries answered (SFY)	12,000,000	12,585,017	12,000,000	Request Measure Deletion

⁽¹⁾SFY = State Fiscal Year

⁽²⁾The Agency will submit a budget amendment requesting the new measure for 2013-14 and standard changes for FY 2013-14

Establishment

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of IV-D cases with an order for support (federal definition) (FFY) ⁽²⁾⁽³⁾	75.5%	75.5% ⁽⁴⁾	76.5%	76.0%
Total number of newly established and modified orders(FFY) ⁽²⁾	43,800	25,418 ⁽⁴⁾	56,000	39,000
Total number of paternities established and genetic testing exclusions (FFY)	100,500	86,970 ⁽⁴⁾	100,500	Request Measure Deletion

⁽³⁾FFY = Federal Fiscal Year

⁽⁴⁾ Estimated through the end of the 2012-13 FFY

Compliance

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of support collected and distributed during the year that was due Within the federal fiscal year(FFY)	67.0%	68.5% ⁽⁴⁾	67.5%	67.5%
Total Collections Received (FFY) (In Billions)	NA	\$1.562 ⁽⁴⁾	NA	Request New Measure \$1.594
Percent of current support collected (federal definition)(FFY)	54.0%	52.3% ⁽⁴⁾	54.5%	Request Measure Deletion
Total number of obligated unique cases identified for compliance resolution (SFY)	705,000	666,409	700,000	Request Measure Deletion
Total number of actions processed during the year (SFY)	3,400,000	2,512,253	3,400,000	Request Measure Deletion

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

Payment Processing and Fund Distribution

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of State Disbursement Unit collections disbursed within 2 business days of receipt (SFY)	98.0%	98.7%	98.0%	98.0%
Total distributed collections (FFY) ^(In Billions)	NA	\$1.607 ⁽⁴⁾	NA	Request New Measure \$1.594 b
Percent of State Disbursement Unit IV-D collections disbursed within 1 business day of receipt (SFY)	99.0%	97.8%	99.0%	Request Measure Deletion
Total number of collections processed (SFY)	10,750,000	10,163,609	10,750,000	Request Measure Deletion
Total number of collections distributed (SFY)	10,200,000	9,988,395	10,200,000	Request Measure Deletion
Cost Effectiveness (FFY)	NA	\$6.25 ⁽⁴⁾	NA	Request New Measure \$5.97

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

**73400000 Program: General Tax Administration Program
Tax Processing**

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of tax returns reconciled within 25 days	98.0%	97.0%	98.0%	Request Measure Deletion
Average number of days from receipt of payment to deposit	0.28	0.15	0.24 ⁽¹⁾	0.24
Total collections received ^(In Billions)	NA	NA	NA	Request New Measure \$43.106 b
Percent of tax returns filed timely and accurately	88.0%	89.0%	88.0%	89.0%
Percent of taxpayer-claimed refunds processed within 90 days	94.0%	88.0%	90.0% ⁽¹⁾	90.0%
Percent of distributions made timely	96.0%	98.5%	97.0% ⁽¹⁾	97.0%
Number of accounts maintained	1,075,000	1,111,376	1,075,000	Request Measure Deletion
Number of tax returns processed	8,400,000	8,524,057	8,400,000	8,500,000
Number of distributions made	39,600	40,808	39,600	39,600
Number of refund claims processed	125,000	146,867	125,000	125,000

⁽¹⁾The Agency will submit a budget amendment requesting the standard changes for FY 2013-14.

Taxpayer Aid

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of educational information/assistance rendered meeting or exceeding taxpayers' expectations	88.0%	94.0%	88.0%	Request Measure Deletion
Number of taxpayers provided with direct assistance or education	8,500,000	5,400,774	8,500,000	Request Measure Deletion
Number of calls answered by Call Center agents	983,000	647,983	983,000	Request Measure Deletion

Compliance Determination

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of tax compliance examinations resulting in an adjustment to a taxpayer's account	72.0%	72.8%	72.0%	72.0%
Number of taxpayers selected for tax compliance	NA	NA	NA	Request New Measure 22,236
Percent of audits completed within 305 days from commencement	NA	NA	NA	Request New Measure 62.0%
Number of audits completed	22,000	16,187	16,136 ⁽¹⁾	16,136
Number of discovery examinations completed	5,200	6,673	5,200	Request Measure Deletion
Number of criminal investigations completed	900	982	900	Request Measure Deletion
Number of audit disputes resolved	1,600	1,846	1,600	Request Measure Deletion

⁽¹⁾The Agency will submit a budget amendment requesting the standard changes for FY 2013-14.

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

Receivables Management

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Percent of billings resolved in less than 90 days - Title changed in FY 2012-13	66.0%	46.2%	66.0%	Request Measure Deletion
Accounts receivables as a percent of total revenues	2.0%	7.3%	2.0%	Request Measure Deletion
Percent of receivables reaching uncollectible status - Title changed in FY 2012-13	7.0%	2.9%	7.0%	Request Title Change
Percent of delinquent accounts reaching uncollectible status - Title change in FY 2014-15	NA	NA	NA	7.0%
Number of delinquent accounts created	NA	NA	NA	Request New Measure 1,000,000
Percent of billings resolved with payment	NA	NA	NA	Request New Measure 40.0%
Number of billings resolved - Title changed in FY 2012-13	1,200,000	1,147,968	1,200,000	1,200,000
Cost Effectiveness	NA	NA	NA	Request New Measure \$281.80

Performance Measures and Standards - Exhibit II

Department: DEPARTMENT OF REVENUE

73710000 Program: Information Services Program
Information Technology

Approved Performance Measures (Words)	Approved FY 2012-13 Standard (Numbers)	Prior Year Actual FY 2012-13 (Numbers)	Approved FY 2013-14 Standard (Numbers)	Requested FY 2014-15 Standard (Numbers)
Information technology costs as a percent of total agency costs	4.69%	4.33%	4.58%	5.06%
Information technology positions as a percent of total agency positions	3.38%	3.38%	3.38%	3.31%



Assessment of Performance for Approved Performance Measures – LRPP Exhibit III

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Service/Budget Entity: Case Processing

Measure: Percent of IV-D cases missing critical data elements necessary for next appropriate action

Action:

- Performance Assessment of Outcome Measure
- Performance Assessment of Output Measure
- Adjustment of GAA Performance Standards
- Revision of Measure
- Deletion of Measure

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
15.0%	18.4%	-3.4%	-3.4%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors
- Competing Priorities
- Previous Estimate Incorrect
- Staff Capacity
- Level of Training
- Other (Identify)

Explanation:

The list of missing critical data elements for this measure included several new data elements. The previous submitted standard did not consider these new data elements.

External Factors (check all that apply):

- Resources Unavailable
- Legal/Legislative Change
- Target Population Change
- This Program/Service Cannot Fix The Problem
- Current Laws Are Working Against The Agency Mission
- Technological Problems
- Natural Disaster
- Other (Identify)

Explanation:

There was a significant increase in public assistance referrals over the last 18 months that included cases that were not eligible for child support services. These included cases with emancipated children, deceased parties, as well as duplicate records of participants. This resulted in a large number of child support cases created with missing data that should not have been included in the caseload.

Management Efforts to Address Differences/Problems (check all that apply):

- Training
- Personnel
- Technology
- Other (Identify)

Recommendations:

An analysis is underway to identify mechanisms to obtain data for the new data elements and criteria that are part of this measure. This will help populate the new data elements more quickly in future years. Additionally, actions have been taken to reduce cases opening that are not eligible for child support services.

The Program is recommending the deletion of this measure and the addition of the measure “Percent of IV-D Cases Available for the Next Appropriate Action.” This new measure is a better reflection of the work performed by the Case Processing Service, including the successful identification and population of critical data elements.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Measure: Total number of newly established and modified orders

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
43,800	25,418	-18,382	-42.0%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

Recent process changes standardized enforcement of the requirement to cooperate with the Child Support Program. This standardization resulted in a large number of cases being closed due to the noncooperation or nonparticipation of the parent, reducing the number of new and modified support orders.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation:

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program identified several strategies to increase the efficiency of the judicial and administrative support order processes. Additionally, a review of the approved standards for the future years will consider the standardization of the enforcement of noncooperation and nonparticipation of parents.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Service/Budget Entity: Establishment
Measure: Total number of paternities established and genetic testing exclusions

Action:

- Performance Assessment of Outcome Measure Revision of Measure
 Performance Assessment of Output Measure Deletion of Measure
 Adjustment of GAA Performance Standards

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
100,500	86,970	-13,530	-13.5

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors Staff Capacity
 Competing Priorities Level of Training
 Previous Estimate Incorrect Other (Identify)

Explanation:

Regarding paternities established by the Program, recent process changes standardized enforcement of the requirement to cooperate with the Child Support Program. This standardization resulted in a large number of cases being closed due to the noncooperation or nonparticipation of the parent, reducing the number of paternity establishment and genetic testing activities.

External Factors (check all that apply):

- Resources Unavailable Technological Problems
 Legal/Legislative Change Natural Disaster
 Target Population Change Other (Identify)
 This Program/Service Cannot Fix The Problem
 Current Laws Are Working Against The Agency Mission

Explanation:

The overall out-of-wedlock birth rate for the State has been on a downward trend. The large majority of in-state paternity establishments are accomplished through the in-hospital paternity acknowledgment process. The reduced population of out-of-wedlock births is affecting the overall number of paternity establishments.

Management Efforts to Address Differences/Problems (check all that apply):

- Training Technology
 Personnel Other (Identify)

Recommendations:

The Program is requesting for the deletion of this measure. The Establishment process will measure the percent of IV-D cases with an order for support and the number of new and modified support orders.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Service/Budget Entity: Compliance
Measure: Percent of Current Support Collected (Federal Definition)

Action:

- Performance Assessment of Outcome Measure
- Performance Assessment of Output Measure
- Adjustment of GAA Performance Standards
- Revision of Measure
- Deletion of Measure

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
54.0%	52.3%	-1.7%	-1.7%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors
- Competing Priorities
- Previous Estimate Incorrect
- Staff Capacity
- Level of Training
- Other (Identify)

Explanation:

During the state fiscal year, the focus of the Compliance Process was fine-tuning new functionalities implemented in the Child Support Automated Management System. The delay in enforcing nonpaying cases was due to several issues and corrections designed to improve performance are ongoing.

External Factors (check all that apply):

- Resources Unavailable
- Legal/Legislative Change
- Target Population Change
- This Program/Service Cannot Fix The Problem
- Current Laws Are Working Against The Agency Mission
- Technological Problems
- Natural Disaster
- Other (Identify)

Explanation:

During the state fiscal year, Florida's unemployment rate was higher than the national average for most of the year. In the last quarter, the unemployment rate dipped just below the national average.

The caseload growth continued at a higher rate than expected. The number of cases with support orders enforced by the Program grew by 18.4 % over the last five years.

Management Efforts to Address Differences/Problems (check all that apply):

- Training
- Personnel
- Technology
- Other (Identify)

Recommendations:

The Program is requesting the deletion of this measure. The current measure percent of support collection and distributed during the year that was due within the Federal Fiscal Year reports the collection and disbursement of both current support and arrears. That measure shows the effectiveness of the Compliance Process as a whole.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue

Program: Child Support Enforcement

Service/Budget Entity: Compliance

Measure: Total number of obligated unique cases identified for compliance resolution

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
705,000	666,409	-38,591	-0.05

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The Compliance Process has changed its' approach to enforcing support orders. The new approach takes into consideration case and parent information to determine if enforcement is appropriate and if the specific remedies are appropriate versus a one-size fits all approach to enforcing past-due support. As a result, not all enforcement remedies may be initiated on all cases.

Part of the data for this measure is Line 21A; Cases open at the end of the fiscal year in which medical support is ordered from the Federal Child Support Enforcement Annual Data Report (OCSE-157 Report). The Program is working to refine this line and data is not available at this time. Historically, the number of cases identified for compliance resolution for medical only has been 5 percent of the total number of cases identified for compliance resolution.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation: N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program is recommending the deletion of this measure. The two new compliance output measures proposed this year, the total dollar amount of collections received and total distributed collections, are better indicators concerning the success of the Compliance Process.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Service/Budget Entity: Compliance
Measure: Total number of actions processed during the year

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
3,400,000	2,512,039	-887,891	-26.1%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The Compliance Process has changed its' approach to enforcing support orders. The new approach takes into consideration case and parent information to determine if enforcement is appropriate and if the specific remedies are appropriate versus a one-size fits all approach to enforcing past-due support. As a result, not all enforcement remedies may be initiated on all cases.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation: N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program is requesting the deletion of this measure. The two new compliance output measures proposed this year, the total dollar amount of collections received and total distributed collections, are better indicators concerning the success of the Compliance Process.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue

Program: Child Support Enforcement

Service/Budget Entity: Remittance and Distribution

Measure: Percent of State Disbursement Unit IV-D collections disbursed within 1 business day of receipt

Action:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
99.0%	97.8%	-1.2%	-1.2%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The model used to forecast this measure and standard was based on our legacy system data and did not reflect new functionality to more accurately forecast certain payment exceptions.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation: N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program is requesting the deletion of this measure. Percent of State Disbursement Unit collections disbursed within 2 business days of receipt will continue on the report.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Measure: Total number of collections processed

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
10,750,000	10,163,609	-586,391	-5.5%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

At the time of the estimate, the Program projected a modest increase in the number of collection receipts submitted by parents, employers, and other payers of income. Due to the overestimate, the approved output measure was difficult to achieve.

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation:

The Program does not control the number of transactions made by a parent ordered to pay support. The support order establishes the amount and timing of the support payment and the Program enforces the order as needed.

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program is requesting the deletion of this measure. Instead of the number of collections processed, the Program is requesting a new measure reporting the total dollar amount of collections received.

Exhibit III – CSE Performance Measures Assessment Forms

Department: Department of Revenue
Program: Child Support Enforcement
Measure: Total number of collections distributed

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
10,200,000	9,988,395	-211,605	-2.1%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The estimate for this output measure is dependent on the estimate for the Total Number of Collections Processed output measure. The actual number of Collections Processed was overestimated by 5.5%.

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation: N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Program is requesting the deletion of this measure. Instead of the number of collections distributed, the Program is requesting a new measure reporting the total dollar amount of distributed collections.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Department of Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Percent of tax returns reconciled within 25 days

Action:

- Performance Assessment of Outcome Measure Revision of Measure
- Performance Assessment of Output Measure Deletion of Measure
- Adjustment of GAA Performance Standards

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
98%	97%	(1%)	-1.0%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors Staff Capacity
- Competing Priorities Level of Training
- Previous Estimate Incorrect Other (Identify)

Explanation: The percent of tax returns reconciled within 25 days is below estimate because there has been an increase of 8.39% in the number of manually completed returns this fiscal year in comparison to same period last year. During the fiscal year, the process reconciled 944,169 manually completed returns. The leading contributors by tax type are Sales and Use Tax and Corporate Income Tax with increases of approximately 24% and 16% respectively. Also, the implementation of Collections Analytics required some modifications to the return reconciliation procedures causing some delays in the reconciliation process

External Factors (check all that apply):

- Resources Unavailable Technological Problems
- Legal/Legislative Change Natural Disaster
- Target Population Change Other (Identify)
- This Program/Service Cannot Fix The Problem
- Current Laws Are Working Against The Agency Mission

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- Training Technology
- Personnel Other (Identify)

Recommendations: The Department is analyzing information regarding the increase in manually completed returns to determine the cause and will take action to provide taxpayers with additional information or assistance to encourage the use of electronic filing. Modifications to procedures have been completed.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Department of Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Percent of taxpayer-claimed refunds processed within 90 days

Action:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input checked="" type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
94%	88%	(6%)	-6.0%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

During FY 2012-13, there was a seven percent increase in the volume of refund claims filed. Also, the complexity of cases and high turnover including frontline supervisors created a significant delay in processing claims. Experienced staff is used to train new hires which also negatively impact the production of the seasoned personnel.

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix The Problem | |
| <input type="checkbox"/> Current Laws Are Working Against The Agency Mission | |

Explanation: Economic conditions and other external factors have resulted in a reduction in the overall number of active tax accounts and therefore the number that require maintenance.

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations: Staffing is at a normal level and new employees are being trained.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Taxpayer Aid

Measure: Number of taxpayers provided with direct assistance or education

Action:

- Performance Assessment of Outcome Measure Revision of Measure
 Performance Assessment of Output Measure Deletion of Measure
 Adjustment of GAA Performance Standards

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
8,500,000	5,400,774	-3,099,226	-36%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors Staff Capacity
 Competing Priorities Level of Training
 Previous Estimate Incorrect Other (Identify)

Explanation: The lower number of taxpayers provided with direct assistance reflects the success of the program's strategic initiative to provide taxpayers with self-serve options such as online tutorials, FAQ's, improved call menu options, etc. As a result of this initiative more taxpayers (241,990) opted to use the self-serve options during FY 2012-13. Also, the Department was able to decrease the number of educational materials mailed by encouraging taxpayers to use web-based information sources. During FY 2012-13, 81% of taxpayers used online educational materials as compared to 37% in FY 2011-12. The mailing of Tax Information Publications (TIPs) and Brochures went down from 2.3 million copies in FY 2011-12 to 139,252 this fiscal year.

External Factors (check all that apply):

- Resources Unavailable Technological Problems
 Legal/Legislative Change Natural Disaster
 Target Population Change Other (Identify)
 This Program/Service Cannot Fix the Problem
 Current Laws Are Working Against the Agency Mission

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- Training Technology
 Personnel Other (Identify)

Recommendations: The Department is currently evaluating potential strategies to enhance performance.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Taxpayer Aid
Measure: Number of calls answered by Call Center agents

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
983,000	647,983	(335,017)	(34%)

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation: The number of calls answered by call center agents is below the estimate because it reflects the success of the program's strategic initiative to provide taxpayers with self-serve options such as online tutorials, FAQ's, improved call menu options, etc. During the first six months of FY 2012/13, there was a 33.45% increase in the use of self-serve numbers as compared to the same period in FY 2011/12. For FY 2012-13, a total of 241,990 customers were serviced via self-serve options and not included in the count for the number of calls answered by call center agents. This figure accounts for approximately 25% of the approved standard.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|---|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input type="checkbox"/> Other (Identify) |

Recommendations: This measure is currently under review. The Department is evaluating potential strategies to enhance performance.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Department of Revenue
Program: General Tax Administration
Service/Budget Entity: Compliance Determination
Measure: Number of audits completed

Action:

- Performance Assessment of Outcome Measure Revision of Measure
 Performance Assessment of Output Measure Deletion of Measure
 Adjustment of GAA Performance Standards

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
22,000	16,187	(5,813)	-26.4%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors Staff Capacity
 Competing Priorities Level of Training
 Previous Estimate Incorrect Other (Identify)

Explanation: This measure quantifies the Program’s efforts in determining taxpayer compliance through audit activities. The Department has analyzed the audit selection process to improve the effectiveness of audit activities. The Department could achieve the established standard by auditing certain tax types that require a minimum number of hours to complete. However these audits would not be as effective in identifying compliance issues as audits of other tax types that require more hours to complete. Therefore, the Department has chosen to conduct more audits of those that are more effective.

Even with the lower number of audits performed the program is showing success in its strategies to “realign resources to maximize performance and efficiencies” and “to blend resources in enforcement activity between field audit and campaign operations to maximize return on investment”. For example, due to the housing industry collapse, the Program reallocated field audit resources dedicated to documentary stamp tax audits to other tax audits and blended campaign resources into the strategy shift. This allowed field audit staff to increase the number of sales and use tax audits conducted by 5%. Sales and use tax audits are more complex and take longer to perform therefore the Program cannot complete as many audits. However sales and use tax audits are more effective resulting in increased revenues. The program performed 16% (3,177) less audits than in FY 2011-12, however due to the change in strategy, the dollar amount of the assessments for the audits performed during FY 2012-13 increased by 11% or \$71,073,624. Overall during FY 2012-13, the Program assessed \$691,506,024 in additional tax, penalties, and interest as a result of audit activities.

Additionally, the shift in resources for documentary stamp reviews was also successful for campaigns and has resulted in a 28% increase in production over the approved standard. The campaigns process surpassed last year’s collections by approximately 20.0% or \$7.3 million.

External Factors (check all that apply):

- Resources Unavailable Technological Problems
 Legal/Legislative Change Natural Disaster
 Target Population Change Other (Identify)
 This Program/Service Cannot Fix The Problem
 Current Laws Are Working Against The Agency Mission

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- Training Technology
 Personnel Other (Identify)

Recommendations: The Department will request adjustment to the standard to reflect the shift in strategy and align with current resource allocation.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Percent of billings resolved in less than 90 days

Action:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
66%	46%	(20%)	-20%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

The implementation of Collections Analytics – a collections process with built-in efficiencies and emphasis on the best collection treatment strategy, is not fully operational. As a result, this measure is below estimate because dunning was not running daily as designed for the new collection analytics process. Dunning is the series of steps through which a receivable is processed for collection activity. These steps are now automated and the creation date of the receivable starts the counting of the 90 day cycle time. For instance, if the receivable is created on Monday but, dunning does not run until Friday, 5 days of the 90 days have already elapsed before any collection efforts can begin. As to be expected with any new system implementation, there were some system glitches that caused dunning not to run on schedule during the initial transition months. Beginning in the fourth quarter, dunning was running on a more routine basis but not daily. Additionally, this delay in the automated steps also caused delays in the receivable reaching those steps that are the most effective prior to the expiration of the 90 day period. These delays in the process affected the program’s ability to resolve billings in less than 90 days.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations: Collection industry data clearly links the collectability of Accounts Receivable with the length of time from the realization of an Accounts Receivable to the initiation of a collection activity. Thus, the Department is working through and correcting system issues that prevented dunning from running.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Accounts receivable as a percent of total revenue

Action:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Performance Assessment of Outcome Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of Output Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
2.00%	7.3%	5.3%	+5.3%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

The implementation of Collections Analytics – a collections process with built-in efficiencies and emphasis on the best collection treatment strategy, is not fully operational. As a result, this measure is below estimate because dunning was not running daily as designed for the new collection analytics process. Dunning is the series of steps through which a receivable is processed for collection activity. The Financial Institution Data Match Program (FIDM) is another pivotal enforcement component in the collections process that is yet to be fully integrated. With the implementation of FIDM, bank account information will be matched to support an automated freeze process.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Department is working through and correcting system issues that prevented dunning from running. Dunning is now running on a more routine basis, but is still not running daily.

Exhibit III – GTA Performance Measures Assessment Forms

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Number of billings resolved

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
1,200,000	1,147,968	(52,032)	-4.34%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input checked="" type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

The implementation of Collections Analytics – a collections process with built-in efficiencies and emphasis on the best collection treatment strategy, is not fully operational. As a result, this measure is below estimate because dunning was not running daily as designed for the new collection analytics process and the Financial Institution Data Match Program was not fully integrated. In spite of these temporary obstacles, the Program was able to resolve approximately 96% of all billings created. The creation of fewer bills and delinquencies is expected to be the new “norm” under collections analytics treatment strategies.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Department is working through and correcting system issues that prevented dunning from running. Dunning is now running on a more routine basis, but is still not running daily.

Exhibit III – PTO Performance Measures Assessment Forms

Department: Department of Revenue
Program: Property Tax Oversight
Service/Budget Entity: Compliance Determination
Measure: Number of refund/tax certificate applications processed

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
3,000	1,923	-1,077	-35.90%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation: N/A

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input checked="" type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation: This measure is a demand output. Legislative changes limited refunds reviewed by the program in Fiscal Year 2011-2012 to those exceeding \$2,500. Refunds under \$2,500 will not require prior review by the program

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

We will continue to monitor the approved standard to ensure it reflects the expected baseline of refund / tax certificate applications processed. The approved standard in FY 2013-14 remains 3,000.

Exhibit III – PTO Performance Measures Assessment Forms

Department: Department of Revenue
Program: Property Tax Oversight
Service/Budget Entity: Compliance Assistance
Measure: Number of railroads and private carlines centrally assessed

Action:

- Performance Assessment of Outcome Measure Revision of Measure
 Performance Assessment of Output Measure Deletion of Measure
 Adjustment of GAA Performance Standards

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
237	230	-7	-2.95%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- Personnel Factors Staff Capacity
 Competing Priorities Level of Training
 Previous Estimate Incorrect Other (Identify)

Explanation: N/A

External Factors (check all that apply):

- Resources Unavailable Technological Problems
 Legal/Legislative Change Natural Disaster
 Target Population Change Other (Identify)
 This Program/Service Cannot Fix the Problem
 Current Laws Are Working Against the Agency Mission

Explanation:

The number of railroad and private carlines assessed was short due to companies filing late. Additional assessment numbers will be reflected in the first quarter of the next fiscal year.

Management Efforts to Address Differences/Problems (check all that apply):

- Training Technology
 Personnel Other (Identify)

Recommendations:

N/A

Exhibit III – PTO Performance Measures Assessment Forms

Department: Department of Revenue

Program: Property Tax Oversight

Service/Budget Entity: Compliance Assistance

Measure: Number of inquiries from taxpayers and local governments answered

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
14,000	10,266	-3,734	-26.67%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation: N/A

External Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input checked="" type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input checked="" type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

The reduction in expected performance is explained by the program making additional on line resources available for customers to self-serve in addressing their data requests or inquiries.

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input checked="" type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

We will continue to monitor the approved standard to ensure it reflects the expected baseline of inquiries from taxpayers and local governments.



**Performance Measure Validity and Reliability – LRPP
Exhibit IV**

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue
Program: Child Support Enforcement
Activity: Case Maintenance
Measure: Percent of Cases Missing Critical data Elements Necessary for Next Appropriate Action (Outcome)

Action (check one):

- when requesting revisions to approved measures,
- when data sources or measurement methodologies change,
- when requesting new measures, and
- when providing backup for performance outcome and output measures

Data Sources and Methodology:

The source of the data is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure defines the percentage of CSE (IV-D) cases missing critical data elements that preclude business processes from taking the next appropriate action. The computation of this measure is monthly. The summed monthly numerators and denominators generate the end-of-year percentage.

Numerator: The numerator is the sum of unique cases that are open at the end of the month and unique closed cases with undistributed collections (UDC) that are missing critical data elements from the following categories:

- Case Level Data
- Business Partner Level Data
- Financial Level Data

If a case is missing one or more critical data elements, the case is counted in the numerator.

Denominator: The denominator is the sum of unique cases open at the end of the month and unique cases closed at the end of the month that have undistributed collections which are not potentially eligible for assignment to program income pursuant to section 409.2558 of federal statute.

Business Terms:

Case Level Data

- A case missing one or more business partners
- A case with cash on hand
- A case with no depository number

Business Partner Level Data

- Business partner with no business partner address
- Business partner with no valid social security number for the business partner for whom support is sought or for the business partner ordered to pay support
- Business partner for whom support is sought with no grant information
- Business partner for whom paternity is sought, who was born outside of Florida, with no paternity declaration on record
- Business partner for whom paternity is sought, who was born outside of Florida, with no copy of the birth certificate on record

Financial Level Data

- A payment that cannot be assigned to a case or business partner
- UDC on a public assistance (PA) case
- UDC on a non-assistance (NA) case

Exhibit IV - CSE Performance Measures Validity and Reliability

- UDC in a support account with a clearing lock for the business partner ordered to receive support
- UDC in a business partner contract account with a clearing lock associated with the payment waiting to be refunded to the business partner ordered to pay support
- UDC associated with a case where there is a balance error between the unreimbursed public assistance (URPA) and the child support payment

Business Partner - A business partner is a person, organization, or group. The business partners mentioned in this measure apply to the person for whom support is sought, the person ordered to receive support, or the person ordered to pay support

Clearing Lock – A lock placed on an account, either manually or systematically, to show whether payments should complete revenue distribution or wait for additional information

Depository Number – A unique number designated by CSE for payment processing, using the Clerk of Court case number

Disbursable – A payment that meets all criteria for full or partial revenue distribution as child support

Grant – The cash amount a family receives from public assistance

No Grant – During a month the business partner ordered to receive support is on public assistance and the grant information is missing critical data, payment cannot complete revenue distribution

Obligated Case – An open case with a court order for support

UDC – Undistributed collections – a payment that does not meet all criteria for full or partial revenue distribution

Undistributed Payment – Cash on hand associated with a case where a hold is placed on an account, stopping revenue distribution for a specific reason

Unidentified – Payments made through the SDU where adequate information is not available at the SDU to post the payment to the proper case or business partner

Unobligated Case – A case in the CSE open case inventory in the process of getting an order for paternity and support, support only, medical support only, or paternity only

Unreimbursed Public Assistance (URPA) – The cumulative amount of assistance paid to a family from the state during a specific period not repaid by assigned support payments

Validity:

This measure is a reflection of the work performed by the Case Maintenance process in identifying and populating missing critical data elements. Identifying and populating these data elements enables CAMS to take the next appropriate action in addition, helps ensure the case moves timely and accurately to the subsequent action.

Reliability:

CSE endeavors to identify and correct critical data elements within CAMS. Continuous monitoring of the measure, at both the reporting level and the Process level, ensures the reliability. CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. The Office of the Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Activity: Case Maintenance

Measure: Total Number of Cases Maintained During the Year

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data for this measure is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is a count of the total number of cases or service requests open at any point within the state fiscal year. The total number includes not only cases requiring establishment, maintenance, or enforcement of an order for paternity and or support, but also service requests associated with new Public Assistance referrals, Foster Care referrals, applications for IV-D services from non-public assistance customers, and requests for services from other states, tribes or international child support agencies. Each case or request is counted only once regardless of the number of times the case or request was closed and re-opened during the reporting period.

Validity:

This measure is an indicator of overall workload for the CSE program. It measures and reports the total number of cases or requests requiring monitoring and processing throughout the reporting period.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Aid

Activity: Education and Assist

Measure: Total Number of Individual Educational Contacts and Inquiries Answered

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The sources of the data are the State Disbursement Unit (SDU) Call Center, the CSE Customer Call Center, the Miami-Dade Call Center, and Google Analytics. Additionally, the Child Support Automated Management System (CAMS) will supply the number of walk-ins without appointments, legislative inquiries, educate and assist contacts, and correspondence tracking.

Methodology:

This measure is the total count of the number of contacts the Child Support Enforcement program has with individuals who receive services or individuals seeking information regarding the program.

The measure includes:

- Requests for case information from other states
- Letters, faxes, e-mails and phone calls to the Legislative Inquiries Section
- Hits on the Department's CSE web page
- Attendees at educational presentations hosted or coordinated by CSE
- Walk-ins without appointments
- Educational mail-outs sent by CSE to individuals who receive services
- Customer inquiries received by the Customer Call Centers, including Miami-Dade
- Customer-related correspondence received by the program

Validity:

This measure captures the workload of the Child Support Aid Process, whose purpose is to provide general program and case-specific child support information to service recipients, program partners, and the public. The program is no longer using an automated payment line for business partners to receive information, which is the reason for the requested decrease in the 2012-13 approved standards. Other automated information systems available to our customers include e-Services; State Disbursement Unit automated payment line, and MyFloridaCounty.com website (operated by the Florida Association of Court Clerks). The Child Support Aid Process continues to look for innovative ways to better serve our customers by focusing on new and enhanced service delivery methods. The customer contact unit is working on a pilot to check the added value of web chat in their delivery model.

Reliability:

The technology to monitor phone call volume and calls answered is well developed. The technology makes the electronic data reporting very reliable. The call centers are also monitored for accurate representation of information relayed to customers. Furthermore, the Office of the Inspector General performs periodic reviews of performance measures.

The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Activity: Support Order Establishment and Modification

Measure: Percent of Department (IV-D) cases with an Order for Support (*Federal Definition*)
(*Service Outcome*)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data for this measure is compiled for the Federal Child Support Enforcement Annual Data Report (OCSE-157 Report). The source of the data is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is calculated by dividing the total number of IV-D cases with an order for support (OCSE 157 line 2) by the total number of open IV-D cases at the end of the Federal Fiscal Year (OCSE 157 line 1). Non-jurisdictional cases are excluded from the count.

The Numerator: total number of IV-D cases with an order for support, including zero support and medical support only orders.

The Denominator: total number of open IV-D cases at the end of the year.

Federal Definitions

Business Partner: A business partner is a person, organization, or group. The business partners mentioned in this measure apply to the person for whom support is sought or the person ordered to pay support

Open Case: A case with a status other than "closed"

IV-D Case: A case consisting of a child or children who are receiving services under the IV-D program and a business partner (mother, father, or alleged father) who is now or may become obligated under law for the support of the child or children

Non-jurisdictional case: A case that involves an individual over whom CSE has no civil jurisdiction available to pursue or effect any support actions

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the percentage of IV-D cases with ordered support. The order is a determination of the support that the business partner is obligated to provide. Support may be monetary payments or an obligation to provide medical insurance. An order establishing the obligation must exist before CSE can begin receiving payments or enforcing the order.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Federal Office of Child Support Enforcement audits this data annually to ensure the reliability of the data. The auditors' review is based upon a sample of the total population reported for both the numerator and denominator. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment. CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Activity: Support Order Establishment and Modification

Measure: Total Number of Cases with Newly Established and Modified Orders

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure counts the number of instances in which an original order for support is established by CSE during the federal fiscal year and the number of instances in which a support order is modified to include a child or children not previously covered by the original support order. A given case could have one or more instances, all of which would be counted for this measure.

Business Terms

Support order: The legal establishment of an amount of money that is due and owed by a parent for the support of the parent's children or the responsibility to provide health insurance or medical support for those children in addition to monetary support.

Validity:

One of the goals of CSE is to establish or modify support orders for children in need of CSE services to ensure families receive the necessary support. This measure reflects the program's ability to meet this goal and is therefore a valid measure of the order establishment process.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Establishment

Activity: Paternity Establishment

Measure: Total Number of Paternities Established and Genetic Testing Exclusions

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of Florida birth records is the Office of Vital Statistics (OVS). Information concerning genetic testing and paternities established by the program for children born in other states is housed in the Child Support Automated Management System (CAMS). The data is stored in the CAMS Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is a count of the total number of Florida-born children for whom paternity was established during the federal fiscal year as well as the total number of children born in another state for which paternity was established by the Title IV-D program during the federal fiscal year. Also included is the number of alleged fathers excluded by genetic testing.

Validity:

Paternity is established either by parental acknowledgement or by an order. Paternity establishment may involve working with alleged fathers, facilitating genetic testing, processing administrative and judicial actions, and conducting educational outreach with external business partners. This measure captures a majority of the workload within the paternity establishment process and is a valid representation of this process.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. CSE paternity data is provided daily via an interface with the Department of Health, Office of Vital Statistics. This arrangement allows the data to load directly from the official record keeper for all children born in Florida (DOH-OVS) to CAMS.

The Federal Office of Child Support Enforcement annually audits the paternity data to ensure the reliability of the data. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Compliance

Activity: Compliance Resolution

Measure: Percent of Support Collected and Distributed during the Year that was due Within the Federal Fiscal Year (*Service Outcome*)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data for this measure is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is defined as the ratio of the amount of payments collected and distributed during the federal fiscal year to the total amount of support due during the federal fiscal year.

The numerator is the total amount of support paid and distributed. This measure includes regular obligation payments, Unemployment Compensation payments, and other intercepts.

The denominator is the total amount of receivables posted during the federal fiscal year. The total support due during the federal fiscal year does not include arrears accrued in previous federal fiscal years.

Business Terms:

Current Support: Amount of obligation owed to the business partner ordered to receive support on a regular basis as stated in the support order

Arrears: The amount of past due child support determined by the court as owed by the business partner ordered to pay support. The court orders a monthly obligation to assist in paying said arrears.

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the number of cases for which payments were received and distributed.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue
Program: Child Support Enforcement
Activity: Compliance Resolution
Measure: Total Amount of IV-D Collections Received during the Federal Fiscal Year

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data for this measure is from the Federal Office of Child Support Enforcement (OCSE) 34A Part 1: Child Support Enforcement Program Collection Report. The source of the data is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

The data is from the information collected in the OCSE 34A Part 1: Quarterly Report of Collections. It is calculated by subtracting line 2e1 (Total collections received during the quarter from income withholding Non IV-D SDU) from line 2 (Total collections received during the quarter).

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the amount of money received in child support payments to the families. The total amount of IV-D collections received is reflective of the work done by the Compliance process.

Reliability:

CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Compliance

Activity: Compliance Resolution

Measure: Percent of Current Support Collected (*Federal Definition*)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data for this measure is compiled for the Federal Child Support Enforcement Annual Data Report (OCSE-157 Report). The source of the data is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is defined as the ratio of the payments collected and distributed as current support during the federal fiscal year to the total amount of current support due during the federal fiscal year.

The numerator (OCSE 157 line 25): the total amount collected and distributed as current support during the federal fiscal year for all IV-D cases. This measure includes regular obligation payments, voluntary payments, and intercepts received.

The denominator (OCSE 157 line 24): the total amount of current support due during the federal fiscal year for all IV-D cases. Support due is defined by posting a receivable to a current child support account.

Business Terms:

Business Partner: A business partner is a person, organization, or group. The business partners mentioned in this measure apply to the person for whom support is sought or the person ordered to pay support.

Current Support Account: An account type '10' (current child support), '19' (current spousal support), '15' (Cash Medical), or '17' (Medical Insurance Premium)

Current Obligation: The posting of receivables (transaction FPDUDC) to a current support account

Current Support: Amount of obligation owed to the business partner ordered to receive support on a
Regular basis as stated in the support order

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the number of cases receiving payments toward current support. This serves as both a federal and GAA measure.

Reliability:

CSE continually endeavors to identify and correct critical data elements within the CAMS system. The Federal Office of Child Support Enforcement audits this data annually to ensure the reliability of the data. The auditors' review is based upon a sample of the total population reported for both the numerator and denominator. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Compliance

Activity: Compliance Resolution

Measure: Total Number of Obligated Unique Cases Identified for Compliance Resolution

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure counts the cumulative number of unique cases not in full compliance with the provisions of the child support order during the state fiscal year. The case could be out of compliance with either financial support and/or medical support.

Business Terms:

Full Compliance: All provisions of the child support order are met

Provisions: The obligations set forth in a child support order that could include current support, arrears, and/or medical support

Validity:

One of the goals of CSE is increased compliance. This measure counts the cases identified for enforcement action. These actions are known to result in more paying cases and increased collections.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Compliance

Activity: Compliance Determination

Measure: Total Number of Actions Processed During the Year

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data for this measure is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making. Several compliance remedies are not active on the CAMS system yet. The compliance information for these remedies is retrieved from Access databases maintained by the Compliance process.

Methodology:

This measure is defined as the total number of compliance actions taken during the state fiscal year for cases with an order. The measure is calculated by selecting all recorded compliance actions taken for cases in need of enforcement. There are many types of compliance actions available to the program when enforcement of an order is required. Examples include past due notices; driver's license suspensions; suspension of business, professional and recreational licenses; income deduction; unemployment withholding; income tax refund offset; insurance intercepts; and judicial motions for contempt. In addition, administrative dispute resolution actions are included in this output measure.

Business Terms:

Case with an Order: Any open case with a legal obligation to support a child financially or to supply medical support

Compliance Actions: Administrative or judicial remedies available to the program to achieve adherence to the provisions of the support order

Dispute Resolution: The formal or informal consideration of disputed collections

Validity:

This measure counts the number of enforcement actions taken during the state fiscal year. These enforcement actions result in increased compliance with the provisions of the order. This measure assesses the success of the program toward achieving the goal of increased compliance, whether it is increased payments or provision of medical support.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Payment Processing and Fund Distribution

Activity: Fund Distribution

Measure: Percent of State Disbursement Unit Collections Disbursed within 2 Business Days of Receipt

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Two components comprise this measure: IV-D payments and non-IV-D payments. The data source for the IV-D component is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making. The data source for the non-IV-D component is the KidStar system operated by the Department's State Disbursement Unit (SDU) vendor.

The numerator for the measure is the sum of both the identifiable IV-D and non-IV-D payments disbursed within two business days of receipt during the state fiscal year. The denominator for the measure is the sum of the total number of identifiable, disburseable IV-D and non-IV-D payments.

Business Terms

Identifiable: A payment received by the SDU that can be matched to a case. For a payment to be identifiable, it must provide enough information to associate the payment with the appropriate payee.

Disburseable: Payments allocated to a disburseable account or to a disburseable assignment within an account. Although some payments are received and disbursed, they may not be deemed as disburseable for computing this measure. IRS holds or other account lock reasons can legitimately preclude certain payments from being evaluated for timely processing.

Validity:

The disbursement of all identifiable payments within two business days of receipt is a federal requirement placed on each state's SDU. This measure is also a legislative performance accountability measure. It assesses the program's success towards achieving the desired outcome of increasing the percentage of collections disbursed to recipients in a timely manner. It measures the efficiency of the entire disbursement process, encompassing the SDU, the Florida Association of Court Clerks, and CSE.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue
Program: Child Support Enforcement
Activity: Fund Distribution
Measure: Total Amount of IV-D Collections Distributed during the Federal Fiscal Year

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data for this measure is from the Federal Office of Child Support Enforcement (OCSE) 34A Part 1: Child Support Enforcement Program Collection Report. The source of the data is the Child Support Automated Management System (CAMS), Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

The data is from the information collected in the OCSE 34A Part 1: Quarterly Report of Collections. The result is calculated by adding line 4b (collections sent to other states) plus line 4c (collections sent to other countries) plus line 8 (total distributed).

Validity:

This measure assesses the program's success towards increasing the amount of money distributed in child support payments to the families. It captures the total dollar amount of IV-D child support payments distributed by the State Disbursement Unit. The total amount of IV-D collections distributed is a reflection of the work done by the Payment Processing and Funds Distribution process.

Reliability:

CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Remittance and Distribution

Activity: Revenue Processing

Measure: Percent of State Disbursement Unit IV-D Collections Disbursed within 1 Business Day of Receipt

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this measure is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

The numerator for the measure is the number of identifiable IV-D payments disbursed within one business day of receipt by the State Disbursement Unit (SDU) during the state fiscal year. The denominator for the measure is the total number of identifiable, disburseable IV-D payments.

Business Terms:

Identifiable: A payment received by the SDU that can be matched to a case. For a payment to be identifiable, it must provide enough information to associate the payment with the appropriate payee.

Disburseable: Payments allocated to a disburseable account or to a disburseable assignment within an account. Although some payments are received and disbursed, they may not be deemed as disburseable for computing this measure. IRS holds or other account lock reasons can legitimately preclude certain payments from being evaluated for timely processing.

Validity:

This measure is a cumulative and collective evaluation of the entire payment and disbursement process. A cooperative effort between the SDU and CSE is required for a payment to be disbursed on time. This measure reflects the efficiency of the entire disbursement process.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Remittance and Distribution

Activity: Revenue Processing

Measure: Total Number of Collections Processed

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Additional information from the State Disbursement Unit (SDU) KidStar system is used in computing this measure.

Methodology:

This output measure reflects the total number of support payments either partially or fully cleared during the state fiscal year. The number of support payments includes the number of payments for IV-D cases (CAMS) and for non-IV-D cases processed by the SDU.

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the number of support payments. It captures the total number of payments cleared through CSE (IV-D cases) as well as the number of payments for non-IV-D cases, thus capturing the majority of the workload within the SDU process.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.

Department: Revenue

Program: Child Support Enforcement

Service/Budget Entity: Child Support Remittance and Distribution

Activity: Fund Distribution

Measure: Total Number of Collections Distributed

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The source of the data is the Child Support Automated Management System (CAMS) Business Warehouse (BW), a data warehouse used to transform data into usable information to support the business processes in decision-making, and information from the Florida Association of Court Clerks database (CLERC).

Methodology:

This output measure reflects the total number of support payments either partially or fully disbursed during the state fiscal year. The number of support payments disbursed includes the number of payments disbursed for IV-D cases (CAMS) as well as the number of payments disbursed for non-IV-D cases (CLERC).

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the number of support payments disbursed. It captures the total number of payments disbursed through CSE (IV-D cases) as well as the number of payments disbursed for non-IV-D cases.

Reliability:

CSE continually endeavors to identify and correct critical data elements within CAMS. The Office of the Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.

Exhibit IV - CSE Performance Measures Validity and Reliability

Department: Revenue
Program: Child Support Enforcement
Activity: Child Support Enforcement
Measure: Cost Effectiveness (Total Child Support dollars collected per \$1 of total expenditures)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data for this measure is from the Federal Office of Child Support Enforcement (OCSE) 34A Part 1: Child Support Enforcement Program Quarterly Collection Report and the Federal OCSE 396A Part 1: Child Support Enforcement Quarterly Report of Expenditures and Estimates. The source of the data is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

The numerator is the total IV-D dollars collected from the OCSE 34A and the denominator is the total IV-D dollars expended from the OCSE 396A.

The numerator is the total IV-D dollars collected from the OCSE 34A and the denominator is the total IV-D dollars expended from the OCSE 396A.

The numerator is the total IV-D dollars collected from the OCSE 34A and the denominator is the total IV-D dollars expended from the OCSE 396A.

Numerator: This line is from the OCSE 34A Part 1: Quarterly Report of Collections. The numerator is calculated by adding line 4b (collections sent to other states) plus line 4c (collections sent to other countries) plus line 8 (total distributed) plus line 11 (fees retained by other states).

Denominator: This line is from the OCSE 396A Part 1: Quarterly Report of Expenditures and Estimates. The denominator is calculated by subtracting line 1c (Administrative cost: Non IV-D Cost) from line 7 (total costs claimed).

The cost effectiveness is a federal fiscal year to date calculation.

Validity:

The total child support dollars collected per \$1 of total expenditures measures how effective the Program is collecting and disbursing child support payments. OCSE compares other states and territories to the State of Florida using the cost effectiveness measure. OCSE ranks how successful the IV-D agency is at collecting child support payments efficiently.

Reliability:

CSE has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Average number of days from receipt of payment to deposit

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is the daily deposit record extracted from SUNRIS, an imaging management system.

The number of days for each deposit is weighted by multiplying the dollar value of each deposit by the number of days— including weekend days - it took to complete the deposit. The sum of all weighted deposits is then divided by the total value of the deposits to get the average. This outcome measure is displayed as a decimal, with one day represented as 1.00.

$$\frac{\sum (\text{Dollar Value of Deposit} \times \text{Number of Days to Deposit})}{\text{Total Dollar Value of All Deposits}}$$

For example, if \$3,331 is deposited in “zero” days (the same day as receipt) and \$290 deposited in 3 days, the calculation would be:

$$\frac{(\$3,331 \times 0 \text{ days}) + (\$290 \times 3 \text{ days})}{(\$3,331 + \$290)} = \frac{(\$0) + (\$870)}{\$3,621} = 0.24 \text{ days}$$

Validity:

This measure is dollar-weighted to provide an indicator of the benefit of timely depositing money into the state treasury. Every deposit made is included in the measure. The measure is also used to estimate the amount of interest earned by the state as a result of timely deposits.

Reliability:

Data is drawn directly from the daily deposit record which is reconciled daily to the state accounting system, thereby creating and maintaining an “audit trail” allowing for an ongoing review of accuracy and data integrity. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: General Tax Administration

Measure: Total Collections Received

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this measure is the Monthly Collection Report produced by the Fund Reconciliation and Distribution Process.

This measure consists of all collections (receipts) received by the Program including those collected on behalf of other state agencies or local governments. This measure is the total amount received regardless of whether some portion is later refunded or distributed to other agencies or local governments.

Validity:

This measure represents the workload of the Program and the extent to which the Program's efforts are applied in the collection of taxes, fees, and other funds owed to the State of Florida or local governments. Therefore, it properly considers the end result of the activities associated with the collections (receipts) process.

Reliability:

The data for this measure is obtained from the monthly collection report produced by the Program's Fund Reconciliation and Distribution Process and is verified for accuracy by the Resource Management Process. The measure is monitored continuously, at both the reporting level and the Resource Management Process level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Percent of tax returns filed timely and accurately

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for returns filed are monthly downloads from SUNTAX.

For purposes of this measure the following terms are defined:

Delinquent – Taxpayer has not filed an expected return for the applied period (monthly, quarterly, etc.).

Deficient – Taxpayer’s expected return for the applied period was not filed timely or contained errors.

The numerator is determined by counting returns filed timely and accurately within a specified applied period. The denominator is the total number of returns filed including returns filed by individuals or entities not previously registered to file. This measure is calculated by dividing the number of timely (not delinquent and filed by the due date) and accurately (not deficient) filed tax returns by the total number of tax returns received or expected to be received in the same applied period. This measure is calculated monthly.

Note: There is a timing difference between the filing of returns and reporting period for this measure. This timing difference provides time for return reconciliation and deficiencies to be determined; and corrections, reversals and other account status changes to be processed and stabilized prior to reporting. Also, it allows time for processing paper returns postmarked on the 20th but received after the postmark date. If the return is deemed accurate, then, it is deemed a timely filed return and will be included in the numerator for this measure. Thus the download from SUNTAX for this measure will be generated and reported in the fourth month following the specific applied period. For example, the submissions for the July applied period will be reported in November.

Initially, this measure will be limited to Sales and Use tax (SUT) due to the different dynamics involved in the filing frequencies by tax (monthly, quarterly, semi-annual or annual filers) which may skew the count. Almost all SUT returns are filed monthly while Corporate Income and Insurance Premium taxes are annual returns. Re-employment tax is filed on a quarterly basis. These dynamics may influence the outcome of this measure. Also, Sales and Use is the predominant tax contributing over 76% of the total general revenue dollars collected. This measure will be expanded to include other taxes in the future as we automate our processes.

Validity:

This measure quantifies taxpayer errors, providing feedback to taxpayer processing. As a result, programming changes can be made to improve pre-filing edits which can reduce downstream workload. This is a valid measure because it assists management in tracking the effectiveness of activities performed

- to verify the accuracy and intent of taxpayer filed return data
- to ensure an accurate distribution and taxpayer filing history
- to accurately identify and timely notify registered taxpayers of their failure to file a return, and
- to accurately inform them of corrective action required (additional liabilities owed including penalties and interest if applicable, taxes overpaid, or instructions to file a required return)

Exhibit IV – GTA Performance Measures Validity and Reliability

The feedback on both taxpayer errors and delinquency (late tax returns) is used by Tax Processing to improve the instant feedback provided to e-filers and assist them in correcting their returns. The feedback also provides information to develop additional taxpayer education and assist taxpayers in complying with tax law.

Reliability:

Data is drawn directly from SUNTAX transaction detail, creating a continuous “audit trail” allowing for an ongoing review of accuracy and data integrity. Selected data fields and tables are uploaded monthly to the Resource Management Database which provides for detailed access to each record stored. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Percent of taxpayer-claimed refunds processed within 90 days

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this output measure is the Refund Case Management System's transaction detail in SUNTAX which tracks all refunds claimed by taxpayers.

The numerator for this outcome measure is the number of refunds claimed on the Application for Refund – (form DR-26) and tax returns with refund claim provisions pursuant to s. 213.255, F.S., that are processed within 90 days after complete refund application has been received by the agency. The denominator is the total number of refunds "processed". A "processed" refund claim is defined as one that was withdrawn, approved or denied.

$$\frac{\text{Number of Refunds Processed within 90 Days}}{\text{Total Number of Refunds Processed}}$$

Validity:

Section 213.255, F.S., requires the agency to pay interest on any refund not paid within 90 days from the date a refund application is deemed by the agency to be complete. This measure is a direct indicator of the ability to issue claimed refunds within the prescribed time period. The measure includes every refund claim subject to the payment of interest.

Reliability:

The Refund Case Management System provides direct access to information associated with all refunds claimed by taxpayers and all pertinent data (e.g., receipt date, amount of claim, issue date, etc.) This system ensures that a constant audit trail is maintained and the data is reported accurately. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Percent of distributions made timely

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is a monthly file provided by the Florida Department of Financial Services that shows the distributions made in a month and the dates of each distribution.

This outcome measure is the total number of distributions made by the 25th day of the month following the month in which a receipt is validated divided by the total number of distributions made for receipts validated during a given month.

$$\frac{\text{\# of Distributions Made by the 25th of the Month Following the Month in Which a Receipt is Validated}}{\text{Total \# of Distributions Made for Receipts Validated During the Month}}$$

Validity:

The agency is legally mandated to timely distribute revenue to the appropriate jurisdiction to fund state and local governmental operations and programs. This measure directly reflects that ability and is therefore a valid measure of the distribution process. Every distribution made is included in the measure.

Reliability:

Data is drawn directly from Florida Department of Financial Services transaction detail. This provides a continuous “audit trail” allowing for an ongoing review of accuracy and data integrity. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Number of tax returns processed

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this output measure is the Resource Management Database where selected data are downloaded monthly from the SUNTAX transaction system and the revenue processing databases.

This output measure is a count of all tax returns received and processed. A tax return is defined as the filing of certain information in a prescribed format to report the tax due for a specific period and tax type. A tax return may be in the form of a paper document or may be received through various electronic methods. The data in the return is captured and posted to the appropriate taxpayer account in SUNTAX. For purposes of this measure, a return is included when it is initially posted into SUNTAX.

Validity:

This measure describes the primary output of the returns processing activity. It includes all taxes administered by the agency.

Reliability:

The data underlying this measure is drawn directly from the databases used for all tax return activities. Selected data fields and tables are uploaded monthly to the Resource Management Database which provides for detailed access to each record stored. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure. Reemployment tax data is subject to an annual review by the Florida Department of Economic Opportunity for accuracy, security, and completeness.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Number of distributions made

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is a monthly file provided by the Florida Department of Financial Services that shows the unique Treasury disbursements (journal transfers and checks) conducted and reported by distribution staff made in a month and the dates of each distribution.

This output measure is the manual count of individual fund distributions made during the fiscal year. A distribution of funds is accomplished by bank transfer or the issuance of a check. Funds are distributed to counties, municipalities, and state trust funds from a variety of tax sources on a monthly or quarterly basis.

Validity:

This measure fully describes the output of all activity associated with fund accounting and distribution.

The measure counts every distribution of the taxes as required by Florida statute.

Reliability:

The data underlying this measure is recorded by staff performing distribution activities. Since all distributions occur on a predictable and routine basis, the reliability of reported data is virtually self-ensuring. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Tax Processing

Measure: Number of refund claims processed

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this output measure is the Refund Case Management System's transaction detail in SUNTAX which tracks all refunds claimed by taxpayers.

This output measure is a count of all refund claims processed in the period. A "processed" refund claim is defined as one that was withdrawn, approved, or denied. The measure is a count of the number of individual refunds claims processed. It includes refunds generated when overpayments are identified by the agency.

Validity:

This measure describes the primary output of the entire refund process. The results of every refund claim filed or overpayment discovered are included in the measure, even if a refund claim is wholly or partially denied. It includes all tax types and all activities associated with the refund process.

Reliability:

Data is drawn directly from the Refund Case Management System's transaction detail, thus creating a continuous "audit trail" allowing for an ongoing review of accuracy and data integrity. Analysis is performed cyclically, at both the reporting level and the Process Management Group level, to ensure reliability and to monitor fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Compliance Determination

Measure: Percent of tax compliance examinations resulting in an adjustment to a taxpayer's account (Primary Outcome)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data sources for this measure are the Audit Case Management System in SUNTAX, the Discovery Case Management System, the Investigations Case Management System and the Resource Management Database.

This outcome measure is calculated by dividing the number of completed tax compliance examinations (audit, compliance campaigns, or criminal investigation contacts made resulting in either additional liability, an identified overpayment, a change in a reported tax district, or the filing of criminal charges (numerator) by the total number of taxpayer contacts for audit, discovery, and criminal investigation activities for the same time period (denominator).

$$\frac{\text{Number of Completed CA + CC + CI Resulting in an Adjustment to a Taxpayer's Account}}{\text{Total Number of CA + CC + CI Completed}}$$

Where CA = compliance audits
CC = compliance campaigns
CI = criminal investigation cases

Validity:

This measure reflects the effectiveness of tax compliance examinations.

Reliability:

Counts for this measure are drawn from the Audit Case Management System in SUNTAX, the Discovery Case Management System, the Investigations Case Management System and the Resource Management Database and can be traced back to the individual records giving rise to reported totals. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Compliance Determination

Measure: Number of taxpayers selected for a tax compliance examination

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Audit and Discovery data are captured and maintained in the Integrated Case Management (ICM) System in SUNTAX while cases selected for criminal investigation are captured and maintained on the Criminal Investigation Case Management System. Counts of new cases selected are compiled and reported monthly. This output measure is a count of the number of audits, compliance campaign and criminal investigations cases selected for review.

Validity:

This measure describes the primary and final output of the case selection process. Therefore it properly considers the end result of the activity associated with the selection of cases for tax compliance determination.

Reliability:

Counts for this measure are drawn from the Integrated Case Management System in SUNTAX and can be traced back to the individual records giving rise to reported totals. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Compliance Determination

Measure: Percent of audits completed within 305 days from commencement

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Audit data are captured and maintained in the Integrated Case Management System (also known as the Audit Case Management System) in SUNTAX.

The calculation for this measure is based on the number of tax compliance audits completed.

For this measure the following are defined:

Audit:

The examination process entails the inspection of a registered filer's books and records in order to determine compliance with tax laws. The issuance of the Notice of Intent to Audit (NOI) marks the commencement date. An audit ends with the issuance of the Notice of Proposed Assessment (NOPA), which shows the amount of additional liability owed by the business.

The new measure is a percentage, where the denominator is the total number of audits reaching NOPA, and the numerator is the case subset reaching NOPA within 305 days of audit commencement.

Validity:

This measure tracks the efficiency of the audit process for evaluating compliance with tax filing requirements. This measure is a sound indicator of audit cycle time within the compliance determination process.

Reliability:

Counts for this measure are drawn from the Integrated Case Management System in SUNTAX and can be traced back to the individual records giving rise to reported totals. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Compliance Determination

Measure: Number of audits completed

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Data describing proposed assessments issued are captured and maintained in the Audit Case Management System in SUNTAX.

This output measure is a count of the number of Notices of Proposed Assessments or Audit Results (reemployment tax) issued to taxpayers after the completion of an audit, plus the number self-audits completed by taxpayers and returned to the agency. This count includes notices sent for audits that resulted in additional liability as well as those notices mailed where no additional liability was found.

Validity:

The registered filer tax compliance examination process includes all audits, and ends with the issuance of a notice of assessment or notice of a completed audit with no liability found. Since the entire population of notices issued is included in the measure, it is the only valid representation of this process.

Reliability:

Counts for this measure are drawn from Audit Case Management System in SUNTAX and can be traced back to the individual records giving rise to reported totals. The measure is monitored continuously, at both the reporting level and the Process Management Group level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Receivables Management

Measure: Percent of Delinquent Accounts Reaching Uncollectible Status

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is the SUNTAX (SAP) business warehouse in conjunction with the Resource Management Database.

For purposes of this measure the following terms are defined:

Delinquent account – Any tax account that is delinquent as the result of a non-compliant event (NCE) and that has not been resolved. These refer to any notice of tax owed issued by the Department and any delinquent tax return which has been assessed by the Department. Specific document types include: Notice of Amount Due (NOAD), Notice of Final Assessment, Notice of Proposed Assessment on an audit (NOPA) and Notice of Assessment on a compliance campaign.

Unit of Measure – The count of delinquent accounts issued for any non-compliant event (see document types referenced above).

Uncollectible Status – Those delinquent accounts for which the Department has exhausted all collection activities and enforcement tools, and no longer chooses to pursue collection, i.e., the costs of continuing to pursue collection will exceed the potential recovery.

Reaching Uncollectible Status – Any delinquent account identified within SUNTAX as being in uncollectible status (H014) in the collection process and deemed no longer cost effective to pursue.

The numerator of this measure is the total number of delinquent accounts reaching uncollectible status in SUNTAX during the current fiscal year less any items previously reported as uncollectible which are resolved. The denominator is the total number of delinquent accounts as defined above created during the previous 12 months.

Validity:

This measure is a direct indicator of the ability of the Department to effectively manage and work delinquent accounts. Failure to timely follow-up on delinquent accounts results in a higher percentage of uncollectible accounts. Collection industry data clearly links the collectability of delinquent accounts with the length of time from the realization of a delinquent account to the initiation of a collection activity. This measure over time provides management with vital information about how well the Receivables Management Process is performing.

Reliability:

Data is drawn directly from SUNTAX transaction detail, and all tables are uploaded monthly to the Resource Management Database that provides a stand-alone source with direct access to detail records and data underlying the measure to insure reliability, accuracy, and completeness. Analysis is performed cyclically, at both the reporting level and the Process Management Group (PMG) level, to ensure reliability and to monitor fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Receivables Management

Measure: Number of Delinquent Accounts Created

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is the SUNTAX (SAP) business warehouse in conjunction with the Resource Management Database.

The calculation of this measure is the count of the number of delinquent accounts created.

For purposes of this measure the following terms are defined:

Delinquent account – Any tax account that is delinquent as the result of a non-compliant event (NCE) and that has not been resolved. These refer to any notice of tax owed issued by the Department and any delinquent tax return which has been assessed by the Department. Specific document types include: Notice of Amount Due (NOAD), Notice of Final Assessment, Notice of Proposed Assessment on an audit (NOPA) and Notice of Assessment on a compliance campaign.

Unit of Measure – The count of delinquent accounts issued for any non-compliant event (see document types referenced above).

Validity:

This measure over time provides management with vital information about how well the Department is managing delinquent accounts and the overall effectiveness of the collection process.

Reliability:

Data is drawn directly from SUNTAX transaction detail, and all tables are uploaded monthly to the Resource Management Database that provides a stand-alone source with direct access to detail records and data underlying the measure to ensure reliability, accuracy, and completeness. Analysis is performed cyclically, at both the reporting level and the Process Management Group (PMG) level, to ensure reliability and to monitor fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: Receivables Management

Measure: Percent of billings resolved with payment (Primary Outcome)

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source is the SUNTAX (SAP) business warehouse in conjunction with the Resource Management Database. Billings are tracked in the SUNTAX financials and all database tables are uploaded monthly to the Resource Management Database for analysis and the application of measurement queries.

The calculation of this measure is based on a count of the number of billings and delinquencies issued in a given period beginning upon posting of the document or issuance of a delinquency and resolved within 90 days of the date posted or issued.

For purposes of this measure the following terms are defined:

Billings – Deficiency notices issued for any non-compliant event (NCE) and notices of delinquent returns. Specific document types include: Notice of Amount Due (NOAD), Notice of Final Assessment, Notice of Proposed Assessment on an audit (NOPA), Notice of Assessment on a compliance campaign, Notice of Delinquency, and Letter of Inquiry.

Resolved – Any billing (as defined above) that has been cleared by payment including the application of credits or applicable refunds for other tax obligations resulting in a zero balance for that billing.

Unit of Measure – The count of billings issued (See document types referenced above).

The numerator of this measure is the number of billings resolved with payment in 90 days or less. An item will be considered resolved for purposes of the counts when all items in the original posting document are cleared through payment. Additional interest and fee documents posted separate from the original document will not be included. For example, the measure for July will be calculated using the number of billings created during the month of April that have been resolved with payment in 90 days or less (cleared before July 31) as the numerator.

The denominator will be the population of billings that “age” to 90 days during the current reporting month. For example, the measure for July will be calculated using the total number of billings issued during the month of April as those billings would “age” to 90 days during the month of July.

See Example of Calculation on following page.

Exhibit IV – GTA Performance Measures Validity and Reliability

Example Calculation: Monthly Calculation

Reporting Month: July

Billings Issue Date	No. of Billings Issued (Denominator)	Aging 30 days	Aging 60 days	Aging 90 days	No. of Billings Resolved with Payment within 90 days (Numerator)	Percent
April 2	300	May 2	Jun 1	Jul 1	60	--
April 11	200	May 11	Jun 10	Jul 10	55	--
April 20	100	May 20	Jun 19	Jul 19	10	--
April 30	400	May 30	Jun 29	Jul 29	130	--
Total	1000				255	25.5%

Reporting Month: August

Billings Issue Date	No. of Billings Issued (Denominator)	Aging 30 days	Aging 60 days	Aging 90 days	No. of Billings Resolved with Payment within 90 days (Numerator)	Percent
May 4	200	Jun 3	Jul 3	Aug 2	65	--
May 9	200	Jun 8	Jul 8	Aug 7	60	--
May 14	100	Jun 13	Jul 13	Aug 12	25	--
May 22	300	Jun 21	Jul 21	Aug 20	55	--
May 31	200	Jun 30	Jul 30	Aug 29	45	--
Total	1000				250	25%

Reporting Month: September

Billings Issue Date	No. of Billings Issued (Denominator)	Aging 30 days	Aging 60 days	Aging 90 days	No. of Billings Resolved with Payment within 90 days (Numerator)	Percent
June 6	300	Jul 6	Aug 5	Sep 4	125	--
June 12	200	Jul 12	Aug 11	Sep 10	65	--
June 18	200	Jul 18	Aug 17	Sep 16	90	--
June 22	400	Jul 22	Aug 21	Sep 20	110	--
June 29	400	Jul 29	Aug 28	Sep 27	95	--
Total	1500				485	32%

***Note:** There will be a timing difference for this measure between the point of issuance and the reporting month due to aging. The percent of billings resolved with payment reported in July is for billings issued in the month of April as represented in the first calculation table above and is pulled from SUNTAX in August.

The percent of billings resolved with payment for the number of billings issued during the month of July will be pulled from SUNTAX in November and reported for the month of October (> 90 days after the last day of July).

Validity:

This measure is a compilation of all billings issued and therefore tracks the entire process. This measure is valid in that it measures the efficiency and effectiveness of the collection analytics process. Analysis of the data from this measure will allow the Receivables Management Process management to determine if the process is effective and efficient and make adjustments to the process if necessary.

Exhibit IV – GTA Performance Measures Validity and Reliability

Reliability:

Data is drawn directly from SUNTAX transaction detail, and all tables are uploaded monthly to the Resource Management Database that provides a stand-alone source with direct access to detail records and data underlying the measure to ensure reliability, accuracy, and completeness. Analysis is performed cyclically, at both the reporting level and the Process Management Group (PMG) level, to ensure reliability and to monitor fluctuations in the measure.

Exhibit IV – GTA Performance Measures Validity and Reliability

Department: Revenue

Program: General Tax Administration

Service/Budget Entity: General Tax Administration

Measure: Cost Effectiveness

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

The data source for this measure is the Monthly Collection Report produced by the Fund Reconciliation and Distribution Process.

This measure is derived by dividing the amount collected by the Program to the amount expended by the Program. The numerator for this measure is the total dollar amount collected by the Program during the fiscal year. The denominator for this measure is the total operating dollar amount expended by the Program during the fiscal year. The denominator does not include non-recurring funding.

Validity:

This measure represents the cost effectiveness of the General Tax Administration in carrying out its duties and responsibilities. This measure represents dollar for dollar the amount expended in order to collect money owed to the State of Florida. Therefore it properly considers the end result of the activities associated with the program.

Reliability:

The data for this measure is obtained directly from the Monthly Collection Report produced by the Program's Fund Reconciliation and Distribution Process and is verified for accuracy by the Resource Management Process. Expense data is obtained from the Florida Accounting Information Resource (FLAIR) system. The measure is monitored continuously, at both the reporting level and the Resource Management Process level, to ensure reliability and to analyze fluctuations in the measure.

Exhibit IV – PTO Performance Measures Validity and Reliability

Department: Revenue
Program: Property Tax Oversight
Service: Property Tax Compliance Determination
Measure: Statewide level of assessment (Primary Outcome)

Action (check one):

- Requesting revision to approved performance measure.
- Change in data sources or measurement methodologies.
- Requesting new measure.
- Backup for performance measure.

Data Sources and Methodology:

This is an outcome for the Compliance Determination Core Process. As such, this measure provides an indication of the program's performance in meeting the needs of its stakeholders, including taxpayers and local governments. This measure provides an indication of compliance by the property appraisers with the fair market value standard of property and assessment uniformity of property in all counties submitting tax rolls. This measure is calculated by taking the weighted average (according to value) of overall level of assessment for each county.

Each county's level of assessment is calculated by taking the property appraiser's value for their entire county as the numerator and dividing it by our estimate of the value for the entire county as the denominator. We determine each county's value by using qualified sales and appraisals.

All of the data necessary to calculate this measure are available through the tax rolls submitted by the property appraisers on or about July 1 of each year, qualified sales information that we receive from the Clerk of Courts filings and MLS sales listings, and field/ contract appraisal work that is conducted throughout the year.

Validity:

This measure represents the overall performance of the property appraisers. Given sufficient sales and/or appraisal information, the Department can be confident in the accuracy and reliability of its determination of a level of assessment, i.e., the county property appraiser's value divided by the Department's determination of value.

County property tax rolls are currently evaluated with two methodologies: in-depth and non-in-depth. A non-in-depth analysis and evaluation requires the tax roll to have an estimated overall level of assessment of at least 90%. This evaluation does not require any particular type or stratum of property to meet the requirement. An in-depth analysis, however, requires that each stratum that contains at least 5% of the county's value to have an estimated level of assessment of at least 90%.

Reliability:

Internal analysis is performed at both the reporting level and the program level to ensure reliability of the data and to monitor fluctuations in the measure. The Property Tax Oversight Program has in place procedures that provide for an internal annual review of the documentation for all legislatively reported measures to ensure that the reported data are reliable and correct. Furthermore, the Office of Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.

Exhibit IV – PTO Performance Measures Validity and Reliability

Department: Revenue

Program: Property Tax Oversight

Service: Property Tax Compliance Determination

Measure: Percent of property value studied with a statistically reliable sample

Action (check one):

- Requesting revision to approved performance measure.
- Change in data sources or measurement methodologies.
- Requesting new measure.
- Backup for performance measure.

Data Sources and Methodology:

This measure is calculated by dividing the value of the sample studied (numerator) over the value of all Florida property we are required by statute to study (denominator). Florida Statute 195.096(3)(a) states that only strata or class groupings comprising at least five percent of the county's total assessed value are subject to the in-depth study methodology.

The data required to calculate this measure is found in Oracle reports 8.2.8 and 3.2 for each county. This Oracle data is created when each county's property tax roll is submitted to the Department in a comma-delimited formatted (.csv) file and electronically downloaded into the Oracle system, which generates the aforementioned reports.

Validity:

The Department strives to use a statistically valid number of sample parcels when studying each class or grouping of property reaching the five percent threshold, as this requirement provides a 95% level of confidence in the statistical indicators (LOA, PRD, and COD) derived from such study.

The sample size (i.e., number of sample parcels drawn and studied within the class of property) for each class studied as part of the in-depth study is initially determined by computing the Coefficient of Variation (COV) for the assessment ratio of the respective class during the prior in-depth study year (in Oracle 8.2.8). The determination of the statistical validity of the sample drawn prior to initiating the study is subsequently made upon completion of the in-depth study through comparison of the post-study COV with the pre-study COV. For example, if the post-study COV is higher than the pre-study COV, the required sample size is higher than the sample size that was obtained from the smaller pre-study COV, and the sample size might be considered statistically invalid or too small to have the required 95% confidence in the statistical indicators. The value of all Florida property we are required by statute to study is calculated in Oracle 3.2

Reliability:

Internal analysis is performed at both the reporting level and the program level to ensure reliability of the data and to monitor fluctuations in the measure. The Property Tax Oversight Program has in place procedures that provide for an internal annual review of the documentation for all legislatively reported measures to ensure that the reported data are reliable and correct. Furthermore, the Office of Inspector General performs periodic reviews of performance measures. The scope of these reviews will vary, depending on an annual risk assessment.



**Associated Activities Contributing to Performance
Measures –
LRPP Exhibit V**

LRPP Exhibit V: Identification of Associated Activity Contributing to Performance Measures

Measure Number	Approved Performance Measures for FY 2013-14 (Words)	Associated Activities Title
		PROGRAM: CHILD SUPPORT ENFORCEMENT PROGRAM
		CASE PROCESSING
1	Total number of cases maintained during the year	MAINTAIN CHILD SUPPORT CASES
2	Total number of individual educational contacts and inquiries answered	PROVIDE EDUCATION AND ASSISTANCE
		REMITTANCE AND DISTRIBUTION
3	Total number of collections processed	PROCESS SUPPORT PAYMENTS
4	Total number of collections distributed	DISTRIBUTE SUPPORT PAYMENTS
		ESTABLISHMENT
5	Total number of paternities established and genetic testing exclusions	ESTABLISH PATERNITY
6	Total number of newly established and modified orders	ESTABLISH AND MODIFY SUPPORT ORDERS
		COMPLIANCE
7	Total number of obligated unique cases identified for compliance resolution	DETERMINE COMPLIANCE WITH SUPPORT ORDERS
8	Total number of actions processed during the year	RESOLVE COMPLIANCE DISCREPANCIES

LRPP Exhibit V: Identification of Associated Activity Contributing to Performance Measures

Measure Number	Approved Performance Measures for FY 2013-14 (Words)	Associated Activities Title
		PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM
		TAX PROCESSING
9	Number of accounts maintained	MANAGE ACCOUNTS
10	Number of tax returns processed	PROCESS RETURNS AND REVENUE
11	Number of distributions made	ACCOUNT FOR REMITTANCES
12	Number of refund claims processed	REFUND TAX OVERPAYMENTS
		TAXPAYER AID
13	Number of taxpayers provided with direct assistance or education	EDUCATE OR ASSIST TAXPAYERS
14	Number of calls answered by Call Center agents	ANSWER CALLS IN CALL CENTER
		COMPLIANCE DETERMINATION
15	Number of audits completed	PERFORM AUDITS
16	Number of discovery examinations completed	DISCOVER UNREGISTERED TAXPAYERS
17	Number of criminal investigations completed	INVESTIGATE CRIMINAL TAX AVOIDANCE
18	Number of audit disputes resolved	RESOLVE DISPUTES
		COMPLIANCE RESOLUTION (Receivables Management)
20	Number of collection cases resolved	COLLECT IDENTIFIED LIABILITIES

LRPP Exhibit V: Identification of Associated Activity Contributing to Performance Measures

Measure Number	Approved Performance Measures for FY 2013-14 (Words)	Associated Activities Title
		PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM
		COMPLIANCE DETERMINATION
21	Number of parcels studied to establish in-depth level of assessment	DETERMINE REAL PROPERTY ROLL COMPLIANCE
22	Number of refund/tax certificate applications processed	REVIEW REFUNDS/TAX CERTIFICATES/TAX DEEDS
23	Number of Truth-in-Millage / Millage Levy forms processed	DETERMINE TRIM COMPLIANCE
		COMPLIANCE ASSISTANCE
24	Number of student training hours provided	PROVIDE INFORMATION
25	Number of inquiries from taxpayers and local governments answered	PROVIDE AID AND ASSISTANCE
26	Number of railroad and private carlines centrally assessed	CENTRAL ASSESSMENT OF RAILROADS
17	Number of square miles mapped using aerial photography	GEOGRAPHIC INFORMATION SYSTEMS
28	Number of budget submissions and amendments reviewed	VERIFY BUDGET COMPLIANCE

REVENUE, DEPARTMENT OF	FISCAL YEAR 2012-13		
	SECTION I: BUDGET	OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		518,584,414	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		2,255,039	0
FINAL BUDGET FOR AGENCY		520,839,453	0
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)
Executive Direction, Administrative Support and Information Technology (2)			0
Geographic Information Systems * Number of square miles mapped using aerial photography	21,817	98.25	2,143,614
Central Assessment Of Railroads * Number of railroads and private carlines centrally assessed	230	1,554.98	357,646
Determine Real Property Roll Compliance * Number of parcels studied to establish in-depth level of assessment	87,247	95.65	8,345,021
Review Refunds/Tax Certificates/Tax Deeds * Number of refund/tax certificate applications processed	1,923	292.45	562,372
Determine Trim Compliance * Number of Truth-in-Millage / Millage Levy forms processed compliance	7,142	12.45	88,894
Verify Budget Compliance * Number of budget submissions and amendments reviewed	518	429.87	222,671
Provide Information * Number of student training hours provided	24,470	981.12	24,008,083
Provide Aid And Assistance * Number of inquiries from taxpayers and local governments answered	10,266	45.33	465,322
Maintain Child Support Cases * Total number of cases maintained during the year	1,176,560	50.23	59,099,451
Provide Education And Assistance * Total number of individual educational contacts and inquires answered	12,585,017	2.12	26,682,082
Process Support Payments * Total number of collections processed	10,163,609	2.74	27,808,417
Distribute Support Payments * Total number of collections distributed	9,988,395	1.14	11,416,889
Establish Paternity * Total number of paternities established and genetic testing exclusions	86,970	129.04	11,222,290
Establish And Modify Support Orders * Total number of newly established and modified orders	25,418	2,471.24	62,813,948
Determine Compliance With Support Orders * Total number of obligated cases identified for compliance resolution	666,409	4.49	2,990,886
Resolve Compliance Discrepancies * Total number of actions processed during the year	2,512,253	24.68	61,999,699
Educate Or Assist Taxpayers * Number of taxpayers provided with direct assistance or education	5,400,774	1.20	6,464,598
Manage Accounts * Number of accounts maintained	1,111,376	8.05	8,949,006
Process Returns And Revenue * Number of tax returns processed	8,524,057	3.04	25,940,290
Account For Remittances * Number of distributions made	40,808	42.82	1,747,414
Perform Audits * Number of audits completed	16,187	3,245.93	52,541,933
Discover Unregistered Taxpayers * Number of discovery examinations completed	6,673	1,461.26	9,750,983
Investigate Criminal Tax Avoidance * Number of criminal investigations completed	982	4,375.04	4,296,289
Collect Identified Liabilities * Number of billings resolved	1,147,968	32.54	37,359,625
Refund Tax Overpayments * Number of refund claims processed	146,867	25.99	3,816,520
Resolve Disputes * Number of audit disputes resolved	1,846	5,465.80	10,089,875
Answer Calls In Call Center * Number of calls answered by Call Center agents	647,983	4.82	3,121,344
TOTAL			464,305,162
SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			17,645,608
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER			
REVERSIONS			38,781,634
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			520,732,404

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2004-2015
STATE OF FLORIDA

SP 09/30/2013 15:13
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT REVENUE, DEPARTMENT OF

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT3350 ACT4200

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	520,839,453	
TOTAL BUDGET FOR AGENCY (SECTION III):	520,732,404	
	-----	-----
DIFFERENCE:	107,049	** See Note Below **
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Section 42 of 2012 Senate Bill 406 provided \$235,695 in non-recurring funding in FY 2012-13 for purposes of administering the August 2013 sales tax holiday. Pursuant to the provisions of that section, \$105,695 of the funding that was not expended or encumbered during FY 2012-13 was reappropriated in 2013-14. Since the reappropriated funds were not a part of either expenditures or reversions for FY 2012-13, they are not reported in the Section III Total Budget Figure, and therefore account for \$105,695 of the difference shown above. The remaining difference is the result of rounding and other non-material variations in reported expenditures.

Glossary of Terms

Business Process

A set of activities that transforms inputs into value-added products and services (outputs) for an internal or external customer.

Business Process Owner

The employee responsible for planning and performance for a business process. The business process owner is not necessarily the manager of the employees working in the process.

CAMS – Child Support Automated Management System

The Florida Department of Revenue's computer system for managing child support case information and carrying out automated case actions.

Core Business Process (Core Process)

A sequence of integrated business processes that contribute directly to the product or service that will be delivered to the external customer.

FIDM – Financial Institution Data Match

The process of matching a list of account holders at a bank or other financial institution with a list of individuals owing money to a government agency, so that agency can take the appropriate actions to collect the amount owed.

FY – State Fiscal Year (also, SFY)

Florida government's accounting year, which begins on July 1 and ends on June 30

FFY – Federal Fiscal Year

The federal government's accounting year, which begins on October 1 and ends on September 30

Image Cash Letter (ICL)

An electronic image of a check (meeting certain specifications) that is used or accepted by a bank as equivalent to a paper check.

ITIL – Information Technology Infrastructure Library

A comprehensive library of best practices for delivering information technology services that align with and support the business goals of an organization. It is a holistic approach that links all phases of the service lifecycle, from strategy and design through operation and continual improvement. Developed by the British government beginning in the late 1980s, ITIL is the most widely adopted approach for IT Service Management in the world.

ITSM – Information Technology Service Management

A process-based practice for managing information technology (IT) systems, focused on designing and providing services that enable the organization to achieve its desired business outcomes. ITSM transforms the role of information technology specialists from the development and management of individual components to the delivery of end-to-end services using best practice models.

Legal Services Provider

An attorney or law firm providing contracted legal services to the Department of Revenue.

Remote Deposit

The process of making a bank deposit by creating electronic images of checks using a special check scanner and scanning software and then transmitting the images to the bank.

SUNTAX

The Florida Department of Revenue's unified tax administration system, providing centralized access and recordkeeping for the 32 taxes and fees administered by the Department. (The acronym is derived from "System for Unified Taxation.")

TANF – Temporary Assistance for Needy Families

A federal government program administered by the U.S. Department of Health and Human Services (HHS). Each state designs and implements its own program, funded by a federal block grant, for assisting families with dependent children.

Tax Gap

The difference between the amount of tax that taxpayers should pay and the amount that they voluntarily pay on time.

Tax Roll

A list of all taxable property within a given jurisdiction.

TRIM – Truth in Millage

An act passed by the Florida Legislature in 1980 establishing requirements for taxing authorities that levy a tax on property, including informing property owners of the components of their property tax liability. The Notice of Proposed Property Taxes, which is known as the "TRIM notice," lists the governmental entities responsible for the proposed taxes and the amount of tax liability that will be owed to each taxing entity.