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Maria Johnson  
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September 30, 2014

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Tallahassee, Florida 32399-0001

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House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director  
Senate Budget Committee  
201 Capitol  
Tallahassee, FL 32399-1300

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 2015-16 through Fiscal Year 2019-20. 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/](http://www.myflorida.com/dor/.opengovt/)).

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 and partners. On behalf of all Revenue employees, thank you for your support of our efforts to serve the people of Florida.

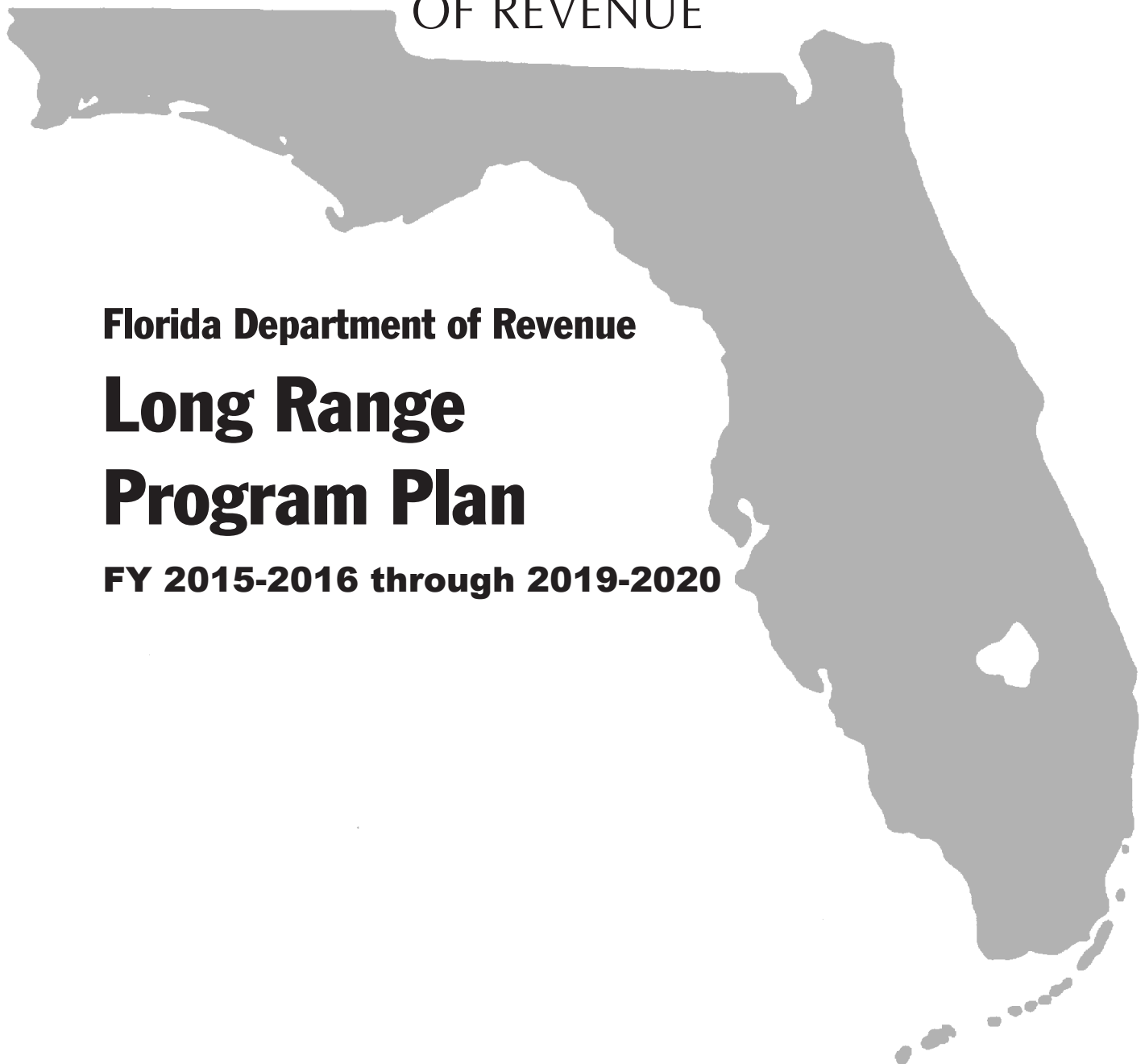
If you have any comments or questions, please call Joe Young, Director of Financial Management (850-717-7059) or me (850-617-8950).

Sincerely,

*Marshall Stranburg*

Marshall Stranburg

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**Florida Department of Revenue**

**Long Range  
Program Plan**

**FY 2015-2016 through 2019-2020**

## V ISION

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.

## M ISSION

- ◆ 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.

## W HAT 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.

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## Department Goals, Objectives and Performance Projection Tables

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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.

FY 1998-99 (Baseline Actual)	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
48.6%	57.0%	58.0%	59.0%	60.0%	61.0%

#### *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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
89.0%	89.5%	90.0%	90.5%	91.0%	91.5%

#### *Property Tax Oversight (PTO)*

PTO 1A:

Objective: Ensure 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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
96.8%	90.0%	90.0%	90.0%	90.0%	90.0%

**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 IV-D cases available for the next appropriate action.

FY 2007-08 (Baseline Actual)	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
83.0%	85.0%	85.0%	85.0%	85.0%	85.0%

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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
48.9%	79.0%	79.5%	80.0%	80.0%	80.0%

*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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
72.0%	72.5%	73.0%	73.5%	74.0%	74.5%

GTA 2B:

Objective: Improve the timeliness of resolving delinquent cases.

Outcome: Percent of delinquent accounts reaching uncollectible status.

FY 2012-13 (Baseline)	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
7.0%	7.0%	7.0%	7.0%	7.0%	7.0%

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## Department Goals, Objectives and Performance Projection Tables

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### 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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
88.0%	90.0%	90.0%	90.0%	90.0%	90.0%

#### *Property Tax Oversight (PTO)*

PTO 3A:

Objective: Improve customer and 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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
90.0%	95.0%	95.0%	95.0%	96.0%	96.0%

### 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.

	<b>Governor's Priorities</b>	<b>DOR's Programs/Goals</b>
1	<b>Improving Education</b> World Class Education	N/A
2	<b>Economic Development and Job Creation</b> 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	<b>Maintaining Affordable Cost of Living in Florida</b> 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, General Tax Administration, and Property Tax Oversight. The tables on the following pages describe Revenue's organization, functions, and stakeholders.

### Child Support Program

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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 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 temporary cash or food assistance.

### General Tax Administration

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The purpose of Revenue's General Tax Administration Program is to collect and distribute state revenues accurately and efficiently. The Department administers 34 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

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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
<b>Child Support Program</b>		
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"> <li>• Locate parents.</li> <li>• Establish paternity.</li> <li>• Establish child support orders.</li> <li>• Enforce child support orders.</li> <li>• Receive and distribute child support payments.</li> <li>• Educate and assist parents and the public.</li> <li>• Work with other entities that carry out critical steps in the child support process, including state agencies, county officials, other states and countries.</li> </ul>	<ul style="list-style-type: none"> <li>• Legal establishment of paternity.</li> <li>• Legal obligations to pay support.</li> <li>• Support payments to families.</li> <li>• Reimbursements to federal and state governments for temporary cash assistance payments.</li> </ul> <p>Total child support collected and distributed to Florida families was \$1.57 billion in SFY 2013-14</p>
<b>General Tax Administration</b>		
To collect and distribute state taxes and fees accurately and efficiently  <i>Revenue administers 34 taxes and fees.</i>	<ul style="list-style-type: none"> <li>• Register taxpayers.</li> <li>• Process tax returns and payments.</li> <li>• Enforce compliance through collection, audit, campaign, and criminal investigation activity.</li> <li>• Distribute funds to state accounts and local governments.</li> <li>• Assist taxpayers and resolve complaints.</li> </ul>	<ul style="list-style-type: none"> <li>• Registration of Florida businesses for the taxes that apply to them.</li> <li>• Timely and accurate payments by taxpayers.</li> <li>• Collection of past due amounts.</li> <li>• Prompt deposits into state, local, and trust fund accounts of payments received by the Department.</li> <li>• Taxpayer compliance with the law.</li> </ul> <p>Total receipts for taxes and fees administered by Revenue were approximately \$36.8 billion in FY 2013-14. Revenue also processed approximately \$4.7 billion in receipts for other state agencies.</p>
<b>Property Tax Oversight</b>		
To ensure fair and equitable administration of Florida's local property tax system	<ul style="list-style-type: none"> <li>• Review and approve the property tax rolls for each of Florida's 67 counties every year.</li> <li>• Review and approve the annual budgets of property appraisers and most tax collectors.</li> <li>• Ensure that Florida's 644 local levying authorities comply with millage levying procedures and public disclosure laws.</li> <li>• Provide technical and legal guidance to local officials.</li> <li>• Review certain property tax claims for refunds.</li> <li>• Provide training to elected officials and levying authorities.</li> <li>• Provide training and oversight to value adjustment boards.</li> <li>• Assess railroad properties.</li> <li>• Respond to questions from the public.</li> </ul>	<ul style="list-style-type: none"> <li>• Property tax rolls in compliance with constitutional and statutory standards.</li> <li>• Millage levies in compliance with constitutional and statutory standards.</li> <li>• Local officials trained and in compliance with property tax laws and standards.</li> </ul> <p>In 2013, Florida's local governments and taxing authorities levied more than \$24.9 billion in property taxes on over 10 million parcels of real and tangible personal property, with a total market value of \$1.88 trillion. Statewide average level of assessment was 94.7%.</p>
<b>Executive Direction and Support Services</b>		
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"> <li>• Provide day-to-day leadership for the agency.</li> <li>• Lead the planning process, ensuring that all employees can contribute their ideas, and that all programs follow Revenue's Strategic Leadership planning process.</li> <li>• Respond to requests and requirements from the Governor, Cabinet, and Legislature.</li> <li>• Provide financial management oversight and support.</li> <li>• Provide human resources support.</li> <li>• Develop and provide agency-wide training.</li> <li>• Manage legal matters and provide legal counsel.</li> <li>• Review operations for compliance with legal requirements.</li> <li>• Provide information and assistance to customers.</li> <li>• Prepare for and manage emergency situations.</li> </ul>	<ul style="list-style-type: none"> <li>• An effective, continually improving agency.</li> <li>• An appropriately trained and skilled workforce.</li> <li>• Safe, economical workplaces that meet the needs of our customers and our employees.</li> <li>• Compliance with legal requirements.</li> <li>• Efficient use of resources and accurate accounting.</li> <li>• An engaged and committed workforce.</li> <li>• Emergency preparedness.</li> <li>• Resolution of customers' tax and child support concerns.</li> </ul>
<b>Information Services</b>		
To provide technology services to enable the Department to operate efficiently and effectively	<ul style="list-style-type: none"> <li>• Provide, manage, and maintain computer systems.</li> <li>• Select, implement, and support software solutions to meet the needs of the Department.</li> <li>• Provide information and support for the effective use of technology resources by Revenue employees.</li> <li>• Ensure that the Department's information resources are protected against internal and external threats.</li> </ul>	<ul style="list-style-type: none"> <li>• Secure and effective information systems.</li> <li>• Increased efficiency in carrying out Revenue's responsibilities.</li> </ul>

## Results

Throughout State Fiscal Year (FY) 2013-14, 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.

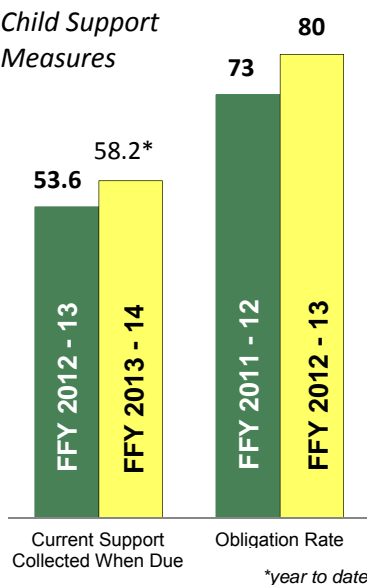
### ***Child Support Program***

#### **Improved in-person customer service and decreased leased space.**

The Department continues the gradual implementation of one of its key strategies for improving child support customer service: the new walk-in service delivery model. Each time a service site lease expires, the Child Support Program reconfigures office space according to the new model. Since 2011, the new customer service delivery model has been implemented in eight service sites.

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.

*Child Support Measures*



#### **Increased communication and improved performance on key federal child support measures.**

The Child Support Program is using several strategies to improve its ability to establish support orders and collect support when it is due. The federal government evaluates the performance of each state’s child support program in these two areas through the obligation rate (percentage of open cases that have a support order at the end of the reporting year) and the current support collection rate (percentage of support collected and disbursed during the month in which it is due, for the reporting year).

We improved our performance on both of these measures. Florida’s obligation rate rose from 73 percent to 80 percent in Federal Fiscal Year (FFY) 2012-13, an increase of 7 percentage points. The percentage of current support collected when due increased by 4.6 percentage points from 53.6 in FFY 2012-13 to 58.2 percent so far in FFY 2013-14.

Strategies that enabled us to make this improvement include:

- Increasing contact with parents who are due support, determining whether there is a continued need for Revenue’s services and, if so, asking for information that will help us establish an initial support order or gain compliance from the parent who owes support.
- Making contact sooner with parents who are not making support payments as ordered, helping them to understand their obligation and get back on track more quickly.
- Making it easier for employers to comply with new hire reporting and wage withholding requirements by offering more electronic options for information exchange.

- Working with our partner, the Department of Children and Families, to coordinate efforts on behalf of children in the care of the child welfare program. By agreeing that Children and Families rather than Revenue will pursue child support orders for these children, we assure that Revenue will not expend resources in attempting to establish a support order when Children and Families may be pursuing a different resolution to the family's situation. Revenue is providing support and guidance to its partner agency in the establishment of support orders that are enforceable by Revenue. Revenue and Children and Families have also collaborated on revisions to both agencies' procedures to accommodate changes to the Medicaid application process.

### **Improved call center customer service**

After evaluating the performance of our customer contact center, we made changes to our telephone automation to offer callers self-service options when call volume is high. Now, instead of receiving a busy signal when the call center queue is full, callers hear a message that offers a menu of self-service options. Customers who select the option of accessing their case information online hear instructions for using our e-Services portal.

### **Enhanced eServices**

Revenue enhanced its Child Support eServices web portal, where customers can access information about their case. More case action information and services are now available, and the site's appearance and ease-of-use have been improved to make it more accessible and friendly.

### **Increased efficiency in order establishment**

For several years, we have been improving the efficiency of the order establishment process through a number of strategies. During the past fiscal year, we changed the workflows of both the administrative and judicial establishment processes to require cooperation from the customer (the parent seeking support) prior to engaging the other parent or our Legal Service Provider. The cooperation required from the customer may include providing financial information or genetic testing samples. By requesting input first from this parent, we can find out whether he or she wants to proceed before we spend time and money on mailings, service of process, and legal referrals. Before this workflow change, many judicial actions would be referred to our Legal Service Provider, incurring costs, only to find out later that the customer did not want us to go forward.

### **Reduced the burden on employers through secure online process**

"Electronic Income Withholding Orders" (e-IWO) is a secure electronic process for the sharing of income withholding information between Florida's employers and the Department. e-IWO makes it easier for employers to communicate with us and reduces their processing costs. The program also saves the State the costs of printing and mailing notices. In August 2013, 488 employers were receiving their income withholding notices from Revenue through e-IWO. As of July 1, 2014, 3,936 employers are receiving their notices through e-IWO. Through a partnership with the federal Office of Child Support, Revenue continues to increase the number of participating employers.

### **Improved service to employers through new web application**

In February 2014, Revenue implemented a new web application called Employer Services. Now employers of individuals who owe child support can interact with us easily and at their convenience to report information about their employees, such as termination, separation, or lump sum payments. The Florida New Hire Reporting Center website has been integrated into the new Employer Services site. Each month, approximately 11,000 employers access the Employer Services web application.

### **Disbursed more of the payments that did not process automatically**

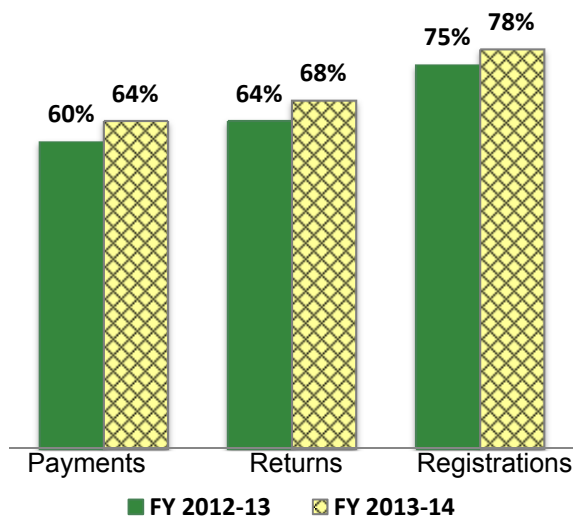
Revenue continues to process over 98 percent of child support payments automatically within two business days. Research and manual intervention are necessary to resolve the less than two percent of payments that fail to process automatically. Not enough information has been provided with these payments to identify the intended recipient and his or her address.

In FY 2013-14 the Department reduced unresolved payments by ten percent, sending a total of an additional \$3 million to Florida families. We analyzed the reasons payments failed to process and identified the root causes. Several solutions were implemented to avoid future unresolved payments, including employee training, job aids, and improvements in our case management system. We also developed a comprehensive payment exceptions report with advanced filtering and prioritizing capabilities. This report enables us to identify and correct exceptions quickly, reducing the likelihood that future payments for the same individuals will fail to process automatically.

## General Tax Administration

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### Electronic Processing



### Electronic submission by taxpayers increased

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 2013-14, 78 percent of tax registrations were completed electronically, up from 75 percent the previous year. Sixty-eight percent of tax returns were filed electronically during FY 2013-14, up from 64 percent in FY 2012-13. The percentage of payments received electronically also increased, from 60 percent to 64 percent.

### Improved the reliability of taxpayer address information

Revenue uses the postal service's National Change of Address system and Address Element Correction process to decrease the amount of mailings that are returned to Revenue because of inaccurate or incomplete addresses. Recently, Revenue automated the process of using these two postal service tools to correct our address information. This process helps ensure that taxpayers receive notifications timely. In addition, we avoid spending money on postage for undeliverable mail.

### Provided taxpayers with the option to pay by credit card

Taxpayers may now use a credit card to make payment by phone or in person at a Revenue service center. Paying by credit card is more convenient for some taxpayers and may enable a taxpayer to avoid incurring penalty and interest due to late payment. Credit card functionality was established March 1, 2014, for past-due billings. From March 1 through the end of the fiscal year, the Department received a total of \$5,295,150 in credit card payments.

### Created a mobile application for verifying resale and exemption certificates

Registered sales tax dealers can now use their mobile devices to verify buyers' annual resale or exemption certificates. The mobile application, "FL Tax," created by Revenue during FY 2013-14, allows the user to enter a customer's certificate number for verification, store the certificate number for future reference, and save a history of certificate verifications, each with its associated verification transaction number. The history can be emailed for permanent recordkeeping. The application is available for download from the app stores for Android, Apple, and Windows phones.

**Increased collections through partnership with the Department of Agriculture and Consumer Services**

The Department of Agriculture and Consumer Services assists Revenue in the identification of sales and use tax obligations by providing bills of lading from trucks bringing tangible personal property into the state. Revenue auditors review the electronic documents to ensure tax compliance. This joint agency program has been operating successfully in Florida since 1988. During FY 2013-14, the General Tax Administration Program prepared and delivered training on improved strategies to over 200 Agriculture and Consumer Services law enforcement officers. Implementation of these revised strategies helped produce a 22 percent increase in tax collections, from \$10,466,506 in FY 2012-13 to \$12,784,001 in FY 2013-14.

*Collections from our partnership with the Department of Agriculture and Consumer Services*



**Implemented web application to increase efficiency of fund transfers to local governments**

Revenue has converted an outdated fund distribution program to a web application that automates the complex process of calculating and distributing the correct amount of funds due to local governments from the County and Municipal Revenue Sharing Program. The application ensures the accurate and timely distribution of Sharing Program funds with minimal manual user intervention. Funds for the Revenue Sharing Program are derived from sales and use tax, cigarette tax, and municipal fuel tax.

**Implemented web portal to monitor Medicaid collections from local governments**

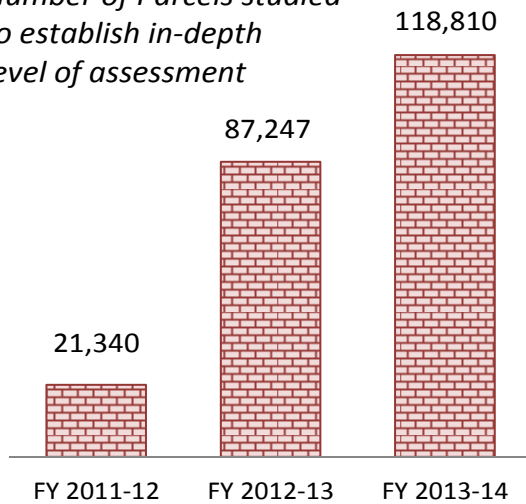
In 2012, the Legislature passed a law requiring Revenue to reduce each county's monthly distribution from the Local Half-Cent Sales Tax Trust Fund by the county's unpaid portion of Medicaid billings, as certified by the Agency for Health Care Administration. To avoid any delay in counties receiving the funds they rely on, Revenue developed a web portal to monitor receipt of Medicaid collections, appropriately adjust the Half-Cent Sales Tax distributions as required, and ensure timely and accurate distributions.

**Increased efficiency through rapid deposit of tax collections**

Revenue has completed the implementation of "Remote Capture" for all taxes at all General Tax Administration service centers, including out-of-state offices. Through Remote Capture, checks received at a service center can be deposited within minutes of receipt. Previously, tax documents and checks were mailed to the central office for processing and deposit, resulting in a three to five day delay. Tax dollars now begin earning interest for the State sooner.

## Property Tax Oversight

*Number of Parcels studied to establish in-depth level of assessment*



### **Improved effectiveness by fully implementing IAAO standards**

During FY 2013-14, the Program fully implemented the International Association of Assessing Officers (IAAO) Standard on Ratio Studies, increasing the use of qualified sales when reviewing county tax rolls. The IAAO standards incorporate 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.

Increased reliance on qualified sales enables the Department to include more parcels in its review of a tax roll, improving accuracy without requiring additional resources.

### **Equity and uniformity**

With oversight and assistance from the Department, Florida's 67 county property appraisers achieved a statewide average level of assessment of 94.8%, exceeding the standard of 90%. Greater uniformity in assessments results in more equitable tax burdens across property types, and the appropriate amount of revenue for public schools and other vital services.

### **Assisted other state agencies**

During FY 2013-14, the Program continued to provide data to assist other agencies in carrying out their responsibilities. Tax rolls and geographic information data files were provided to the Water Policy section of the Department of Agriculture and Consumer Services (DACCS). The Program also assisted the Florida Fish and Wildlife Conservation Commission (FWCC), creating a special data file of Conservation Parcels within Florida along with information about conservation exemptions. This partnership enables us to more accurately forecast the future funding needs of the conservation component of the fiscally constrained county appropriation.

## Support Programs

### **Modernized and standardized Information Technology (IT) systems**

Revenue continues to modernize, streamline, and standardize its Information Technology equipment and software to reduce risk, eliminate redundancy, and avoid cost increases. In FY 2013-14, the Information Services Program completed the transition to a storage managed service at the primary data center, enabling Revenue to eliminate old equipment that had reached capacity and was expensive to maintain. In addition to reducing costs, the storage managed service offers storage capacity on-demand and will increase disk speed and performance. We also transitioned to Office 365, eliminating several servers and the costs to maintain them.

### **Improved safety procedures**

During FY 2013-14, one of the areas Revenue's Office of Workforce Management focused on was improving workplace safety and preparedness. The Office developed a computer-based course on the duties of each office's Safety Monitor and Backup Safety Monitor, conducted job safety analyses of all Revenue positions, and improved the process for conducting facility safety inspections. Revenue also implemented updated security policies and procedures that apply to all office locations, and developed individualized continuity of operations plans (COOP) for each location.

### **Reduced square footage and lease costs**

Revenue continues to use its standard leasing process to reduce leasing costs while ensuring that leased facilities meet the needs of our customers and the Department. In FY 2013-14, the Department entered into sixteen new or renewal lease agreements. The total leased square footage decreased from 396,789 to 362,854, an overall reduction of approximately 8.6 percent.

The Department negotiated lower lease rates for nine of these leases. The total lease cost for these sixteen leases has been reduced approximately 15 percent, from a total of \$8,954,120 annually to \$7,622,492. Most private sector leases include an annual rate increase. The Department strives to obtain lower rates on expiring leases whenever possible, which enables us to efficiently manage total annual leasing costs.



## Department of Revenue 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.

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

<b>Major Stakeholders—General Tax Administration</b>		
<b>Stakeholder</b>	<b>Relationship</b>	<b>Role</b>
<b>Florida Legislature</b>	Director and Supplier	Establish state tax law. Provide funding.
<b>Governor and Cabinet</b>	Director	As head of the agency, provide direction and guidance.
<b>State of Florida</b>	Customer	Receive revenues to pay for government programs and service.
<b>Businesses (registered taxpayers)</b>	Supplier and Customer	Collect sales tax and other taxes and remit to the State. Receive assistance in understanding and complying with tax law.
<b>Employers</b>	Supplier and Customer	Remit reemployment tax to the State. Receive assistance in understanding and complying with tax law.
<b>Other tax filers</b>	Supplier and Customer	Remit taxes to the State. Receive assistance in understanding and complying with tax law.
<b>Local governments</b>	Supplier and Customer	Collect some taxes on behalf of the State. Receive shared state revenues.
<b>Other state agencies</b>	Customer	Use Revenue's fee collection services.
<b>Department of Economic Opportunity</b>	Participant	Collaborate in the administration of reemployment tax.
<b>Internal Revenue Service</b>	Supplier	Share data to identify patterns of potential tax evasion.
<b>Major Stakeholders—Property Tax Oversight</b>		
<b>Stakeholder</b>	<b>Relationship</b>	<b>Role</b>
<b>Florida Legislature</b>	Director and Supplier	Establish state property tax law. Provide funding.
<b>Governor and Cabinet</b>	Director	As head of the agency, provide direction and guidance.
<b>State of Florida</b>	Customer	Benefit from oversight of the State's property tax system to ensure compliance with the law.
<b>Property Owners</b>	Customer	Benefit from oversight that helps ensure fair and accurate property assessments. Receive assistance in understanding property tax law and their appeal rights.
<b>Citizens</b>	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.
<b>Department of Education &amp; School Boards</b>	Customer	Receive property tax information from Revenue for use in determining school millage rates and local effort funding requirements.
<b>Local governments</b> 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.

Continued 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 second consecutive year after five years of declines. Statewide property market values grew 8.13 percent as of the January 1, 2014, valuation date, and School Taxable Values increased by a robust 7.05 percent. Prior to 2013, tax valuations had dropped 24.7 percent for school purposes from 2007 to 2012. Collections of state taxes related to real estate transactions, the Documentary Stamp tax, signaled continued recovery in the real estate market by growing 10.3 percent in FY 2013-14. However, Mortgage Intangibles tax declined by 7.4 percent compared to FY 2012-13, indicating that cash sales are still a substantial part of the real estate transactions in Florida and that normal financing and refinancing activity has yet to return. Despite the growth in Documentary Stamp tax, the level of collections remained comparable to the FY 2001-02 levels.

As indicated by sales tax collections, much of the economic activity outside of the real estate market has stabilized and continues to grow. Overall sales tax collections grew at a robust rate of 7.2 percent in FY 2013-14, the highest rate of growth since FY 2005-06 and the overall level of collections exceeded the prerecession peak. Consumer Nondurables is the largest sales tax category and showed growth at a rate of 5.0 percent. The next largest category is Tourism and Recreation, which showed growth of 7.0 percent. These two categories are both at levels of collections above the prerecession peak. Building Investment showed the largest rate of growth compared to FY 2012-13, growing at a rate of 12.1 percent. Autos and Accessories showed the next largest rate of growth compared to FY 2012-13, growing at a rate of 10.7 percent. However, both these categories are well below the peak activity level that occurred in FY 2005-06 with collections in FY 2013-14 comparing to levels in FY 2003-04. The remaining two categories are Other Consumer Durables and Business Investment, which experienced growth in collections compared to FY 2012-13 of 6.8 and 6.9 percent 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 3.9 percent in FY 2012-13 and 3.6 percent in FY 2013-14. 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 have liked to move to Florida were hindered by difficulties in selling their current home. Net migration to the state has slowed—projections are for a 1.3 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 as it remains above historic norms.

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 2013, there were 102,323 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 and 2013. 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, Cabinet, 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 435 employees in the Deferred Retirement Option Program and 1,174 employees (more than 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 significant 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 Technology Security**

Information generated by and for the government is collected, stored, accessed, distributed, and used by individuals and organizations in ways that were not possible a few years ago. Each advance creates new risks to the security of information technology systems. Sometimes an organization has made a conscious decision to adopt a new practice and can prepare to address potential security problems before implementation. Other security risks, however, develop outside the control of an organization's information technology leaders, and the organization must be continually alert and quick to analyze new risks and implement new security measures. These risks can be deliberate attempts to damage systems or access data, but they also include the accidental exposure of data to unauthorized persons. With the proliferation of portable electronic devices and the ever-increasing acceptance of email as the standard for communications, one of the greatest threats to the security of an organization's information is employees' unauthorized access and/or distribution of data, whether deliberate or accidental.

In response, the information technology industry has developed new, automated tools to protect sensitive or confidential information. For example, Data Loss Prevention (DLP) software uses business rules created by the organization to stop confidential information from being emailed to an external recipient. This not only prevents deliberate theft of data, but also prevents the inadvertent inclusion of confidential data in an email, or the accidental inclusion of an unauthorized person as a recipient. Another tool, Data Masking, enables employees to view the nonconfidential portion of a record while protecting confidential information such as social security numbers and credit card numbers from viewing by anyone except the employees who need the information to do their jobs.

Information systems are also threatened by the sheer volume of information constantly fed into them, both structured and unstructured. (Unstructured information is information like email that does not have a prescribed format, and is therefore more difficult to store, organize, and search.) Enterprise Content Management systems have been developed to capture and store all this information and enable access to it, as well as to control it and keep records on how, when, and by whom the content has been used.

Information security is affected by every change in an organization's information technology systems and practices, as well as the practices of its employees and the external world. Only by continually analyzing risks, adopting security best practices, automating security protection, and educating employees, can an organization keep up with the rapid changes in the technology landscape to maintain the security of information systems and confidential information.

### **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 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 employees live in.

### **Big Data**

The amount of information available to help organizations understand their customers and manage their operations grows each day. 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 Enterprise Content Management and/or 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 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.

## Agency Response to the Changing Environment

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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.

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:

5. Align education and workforce development programs to foster employment opportunities and develop and retain talented workers with the skills to meet current and future needs.
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
- Increased productivity through automation

## ***Child Support Strategies***

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The Child Support Program's vision is to work with families and partners to help children receive the child support they need and deserve. Over the next several years, the Program will continue to pursue the following three key goals.

- **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.

Child Support staff members must successfully carry out several different work processes before a child support payment can be provided to a family. To focus employee resources most efficiently, the Child Support Program is organized into units that are each responsible for one of these core processes: Paternity and Support Order Establishment, Case Management, Compliance, Payment Processing and Fund Distribution, and Child Support Aid. Each of these processes has identified several key strategies for contributing to the achievement of our goals. These strategies are described below in a section on each process. Under each key strategy are listed the projects currently planned for implementing that strategy. In addition, all processes are incorporating the following program-wide strategy into their planning:

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### **Program-Wide**

**Strategy: Enhance automated task assignment in CAMS and make data available to managers.**

The most cost-effective way Revenue can increase performance is to make better use of its existing resources. To enhance employee productivity, all child support core processes will tap into the potential of CAMS (Child Support Automated Management System) to increase the effectiveness of assignment tracking and reporting.

**Projects:**

- Increase efficiency by automating the assignment, tracking, and monitoring of tasks at the individual employee level.
- Provide task management reports to assist managers in making efficient use of resources.
- Enable managers to incorporate task completion data from CAMS into performance evaluations.

Following are the strategies and projects planned by each child support core process.

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### **Paternity and Support Order Establishment**

**Goal: Establish paternity and establish and modify support orders.**

The Paternity and Support Order Establishment process has primary responsibility for the achievement of the child support performance goal of increasing the percentage of cases with a support order. The more quickly the Department can establish paternity and support orders; the sooner families can begin receiving support payments. The Paternity and Support Order Establishment process will be focusing on the following strategies over the next several years.



**Strategy: Increase the paternity establishment percentage.**

In many of the child support cases handled by the Department, establishment of paternity is the first step. By increasing the percentage of cases in which paternity has been established, Revenue will decrease the amount of time families must wait to begin receiving support.

**Project:**

- Implement new outreach efforts for administrative acknowledgments of paternity.

**Strategy: Increase the efficiency of the review for modification process.**

Support orders reflect the situation at the time the order was established; however, the parents' circumstances – such as the number of children or the parents' income – may change frequently. When a family's circumstances change, it is important that the support order be modified as soon as possible, to help ensure that payments continue and the children's needs are met. To decrease the time required to modify an order, the Paternity and Support Order Establishment process will focus on the two projects listed here.

**Projects:**

- Identify and implement workflow improvements to the review for modification process.
- Work with partners to identify and implement workflow improvements to the streamlined modification process.

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## Case Management

**Goal: Collect and validate critical case information to provide efficient and accurate case actions.**

Team members in the Case Management Process create case records in our automated case management system, CAMS. They maintain the case information, ensuring the accuracy of the information, and entering additional information as appropriate. The Case Management Process provides the foundation for both automated and manual actions on the case.

**Strategy: Improve the case creation process.**

By increasing the efficiency of the case creation process, Revenue will make it easier for customers to apply for services and decrease the amount of time required to create a case.

**Projects:**

- Implement web-based service request application and integrate with eServices.
- Implement improvements to the interstate service request process.

**Strategy: Improve the New Hire Reporting Program.**

Income withholding is one of the most efficient ways of ensuring child support payments are made regularly. Through the New Hire Reporting Program, Revenue is notified of hiring in Florida, and can identify parents with support obligations who have started a new job.

**Project:**

- Implement an improved New Hire Reporting website for employers to report new hires.

**Strategy: Improve case closure activity.**

At some point, Revenue's intervention in a child support matter will no longer be needed. The child or children may have reached the age at which payments are meant to stop or the parent receiving payments may no longer want our assistance. It is important to close such cases to avoid expending resources on them unnecessarily and to ensure the accuracy of our performance measures that are based on number of cases. In addition, we must ensure active cases are not closed in error, potentially disrupting receipt of payments.

**Projects:**

- Improve clarity of forms and notices.
  - Implement additional automated actions and secondary checks.
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## Compliance

**Goal: Increase the percent of cases compliant with all ordered provisions.**

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.

**Strategy: Improve efficiency through increased automation of Compliance activities.**

The Compliance Process must continually seek new ways to automate compliance actions so families can begin receiving child support sooner and continue receiving payments when they are due.

**Projects:**

- Implement increased automation of bank levy activity.
- Implement increased automation of insurance intercepts.
- Implement increased automation of unclaimed property intercepts.
- Implement Compliance customer contact activity.

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## Payment Processing and Fund Distribution

**Goal: Process payments accurately and timely.**

After orders have been established and payers of child support are sending in their payments, the money must be disbursed to the correct recipients. This step must be completed accurately and timely, so families can depend on receiving funds to meet their financial obligations.

**Strategy: Implement new State Disbursement Unit Contract**

Florida law established the State Disbursement Unit, to be managed by Revenue, as a central repository for child support payments in the State. The Department is in procurement activities to enter into a new contract with an outside entity to perform the functions of the State Disbursement Unit.

**Projects:**

- Implement new reports to support State Disbursement Unit operations, financial controls, and contract administration.
- Implement transition action plan.

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## Child Support Aid

**Goal: Improve customer satisfaction and Program awareness.**

Child Support Aid is the Child Support Program's customer service process, providing information and assistance related to all the other processes. The customers of Child Support Aid include parents who receive support and parents who are obligated to pay support, as well as others whose participation is necessary to the success of the Child Support Program, such as employers and other state child support programs. The Child Support Aid Process helps customers understand their responsibilities, provides information, assists in resolving problems, and receives case information.

**Strategy: Improve customer service performance.**

Revenue continues to identify and implement ways to improve customer service, with the goal of making it easy and convenient for customers to reach the customer service agent or web resource that will best meet their needs.

**Projects:**

- Implement skill-based routing for all customer service options.
  - Implement skill-based queues, so that customers are quickly directed to the right place to answer their questions or address their concerns.
  - Implement new in-depth employee training for skill-based queues.

- Implement new customer service system screen views that will enable employees to more efficiently respond to inquiries.
- Expand web chat customer service option.
- Continue the implementation of new statewide customer service training.

**Strategy: Expand self-service options for customers.**

An increasing number of customers are choosing to interact with Revenue online, and technology options like texting and mobile devices are becoming more popular. When customers use Revenue's eServices, they can accomplish their goal at any time they choose and without having to wait for an available customer service agent. An additional benefit is that, as more customers go online, Revenue agents will be able to respond to other customers more quickly.

**Projects:**

- Enhance eServices to provide customers the capability to complete and submit forms on-line.
- Enhance eServices to provide proactive noticing to customers and outbound communication preferences (for example, texting).
- Research improvements to access eServices on mobile devices.

## **General Tax Administration Strategies**

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The strategic focus of Revenue's General Tax Administration Program is to support Florida's economic development by pursuing the following three key 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 established three priorities for furthering those goals over the next several years:

- Heighten tax awareness and enhance future compliance by strengthening partnerships with industry, trade and professional associations.
- Expand internal and external communication.
- Improve the efficiency and effectiveness of SUNTAX performance.

Three key projects are underway to support our program-wide priorities and goals.

**Improve external communication through Revenue's web presence and use of social media.**

With the increasing popularity of mobile applications, social media is a rapidly evolving, continually expanding assortment of methods for sharing information with a large audience, at the user's convenience and at low cost. Revenue has a tax information Twitter feed and, in the current fiscal year, will expand its participation in social media to include video podcasts. The General Tax Administration Program will continue to use Twitter and develop podcasts to provide information and technical guidance regarding tax laws and filing requirements, and will explore other ways that social media might enable us to educate and assist our customers.

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

Data archiving is the process of systematically moving data that is no longer relevant to day-to-day operations and storing it in compliance with all retention and access requirements. To continue to function effectively, SUNTAX (System for Unified Taxation) must maintain adequate storage capacity for new data. The most cost-effective way to do this is to continually move older data out of the system through an archiving solution. Completion of this effort will improve the efficiency of all tax administration processes that interact with SUNTAX.

**Enhance internal communication through the design of a modern intranet site.**

The Program will use SharePoint to recreate its intranet site with improved navigation, global search features, and document management functionality. This strategic initiative will be the first step in the creation of a modernized internal communication portal that will improve information-sharing throughout the program.

In addition to the projects described above, which support all of General Tax Administration's goals, the Program has developed strategies to achieve each of its three goals. These goal-specific strategies and their key projects are listed below.

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**Goal: Minimize the cost to businesses of complying with tax laws.**

Businesses collect most of the State's tax revenue and send it in 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 more convenient and less costly for businesses. Following are the strategies and key projects we will implement over the next several years to further our accomplishment of this goal.

**Strategy: Expand the availability of credit cards as a payment option.**

Currently, taxpayers can use their credit cards to pay current tax obligations by phone or in person. We will increase convenience to the taxpayer by making additional credit card options available.

**Projects:**

- Implement a "Pay Only" web application to enable the taxpayer to initiate a credit card or ACH (Automated Clearing House) debit for any tax and payment type.
- Expand the "Pay Only" site to allow a single payment for multiple taxes and/or multiple transaction types.
- Expand credit card as an additional payment option for all "File and Pay" tax applications.
- Expand credit card as a payment option to include delinquent payments.

**Strategy: Expand existing technology and integrate emerging technologies to broaden access and filing capabilities for desk top and mobile devices.**

Revenue will make full use of the capabilities of its existing technology and integrate emerging technologies to continually streamline customer interactions and make resources available to taxpayers at their convenience.

**Projects:**

- Migrate the legacy data capture software to a ".net" application.
- Implement a mobile application for paying tax and other liabilities.
- Develop a long range plan for reengineering the Image Management System.
- Develop an electronic amended return for Reemployment Tax.
- Expand self-service options to allow taxpayers to check refund status via the Internet.

**Strategy: Modernize and streamline processes.**

By continually reevaluating and improving the way tax administration tasks are carried out, Revenue improves efficiency and decreases costs.

**Projects:**

- Provide the capability to attach supporting documentation to online refund requests.
- Revise and expand sampling methodologies for refund audits to increase use both internally and externally.
- Enable the electronic submission, through both desktop and mobile devices, of the "Application for Compensation for Tax Information" form, increasing the efficiency of the program through which individuals can submit information about possible tax violations and request a reward.

**Strategy: Improve communication with taxpayers.**

The Department plans to expand its use of social media and mobile applications to reach a larger audience at the users' convenience and at low cost.

**Project:**

- Develop a business case to support the leveraging of technology to create and implement tax rate calculation applications and Taxpayer Information Publications and/or podcasts on current topics.

**Strategy: Develop and implement training to enable call center agents to assist taxpayers with technology issues.**

Currently, taxpayers who call about problems using our online applications have to wait for assistance from one of our information technology specialists. Our Call Center agents are tax specialists and have not been expected to help with these problems. We plan to provide training and reference information to targeted Call Center agents, so they can immediately help resolve basic computer problems.

**Project:**

- Develop additional technical-related materials and train Tax Information Specialists and other selected staff to provide technical support to taxpayers filing electronically.

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**Goal: 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 Department has been assigned the responsibility of fairly and consistently administering most of Florida's taxes. The Department strives to increase voluntary compliance by assisting businesses in understanding and complying with the law, and to support a business environment in which no business gains an unfair competitive advantage over others by failing to comply. Following are the Program's strategies and key projects for accomplishing this goal.

**Strategy: Refine the lead identification and selection process.**

By improving the process of identifying noncompliant taxpayer accounts, Revenue can ensure that its compliance staff members are focusing their efforts where they can have the most benefit, bringing taxpayers into compliance and helping to ensure that businesses can compete on a level playing field.

**Projects:**

- Enhance the existing audit selection process by using additional analytical and objective criteria for the identification of noncompliant taxpayers.
- Expand the use of SUNTAX and available third party data to generate leads.
- Develop and deploy training materials to educate employees on the criteria for identifying possible criminal violations of tax law.

**Strategy: Improve the data integrity of taxpayer account registration information.** Revenue will continue to pursue various means of improving the quality of the taxpayer registration information within SUNTAX, to provide better service to taxpayers and increase efficiency.

**Projects:**

- Establish C-corporation filing obligations upon registration within SUNTAX.
- Use third-party data to update and correct taxpayer account information.

**Strategy: Modernize and streamline processes.**

An ongoing strategy of the General Tax Administration Program is to continually search for technologies and process improvements, both large and small, that can reduce the burden on taxpayers and decrease processing time for the Department.

**Projects:**

- Incorporate taxpayer update requests using OpenScape technology.
- Integrate Reemployment Tax Certification into electronic workflow using OpenScape technology.

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## Trends and Conditions

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- Enhance Sales Tax distribution functionality to automate the adjustments required to accurately distribute tax dollars to local governments.

**Strategy: Implement legislative changes.**

Whenever the Legislature changes the tax law or assigns new responsibilities to the Department, we incorporate the implementation of those requirements into our strategic planning to ensure we plan and assign resources to most efficiently and effectively carry out our new responsibilities.

**Projects:**

- Implement legislation related to the rate change for electricity to include a Gross Receipts portion.
- Implement legislation related to the E911 (emergency) fees to be collected and distributed.

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**Goal: 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. The following are the Program's strategies and key projects for accomplishing this goal.

**Strategy: Expand the Remote Capture process to facilitate the image capture of any document at any location.**

In FY 2013-14, Revenue implemented Remote Capture for depositing checks upon receipt at all Revenue locations. Now we plan to streamline the process of form submission by enabling the Remote Capture of all paper documents.

**Projects:**

- Identify and prioritize all application processes that can be improved by converting paper to images.
- Establish a Remote Capture process in the Service Centers for the registration application (DR-1) with or without a payment.

**Strategy: Improve auditor recruitment and retention.**

It is a continuing challenge for Revenue to compete with the private sector to attract and retain highly qualified auditors. Accurate and efficient auditing is key to Revenue's efforts to bring taxpayers into compliance and promote voluntary compliance.

**Projects:**

- Expand and realign the job classifications in the tax audit series.
- Enhance partnership with National Tax Associations, Professional Accounting Organizations, Colleges and Universities to expand recruitment efforts.
- Formalize and accelerate auditor training plan to accommodate anticipated expanded resources.

**Strategy: Improve functionality within collection analytics, including auto lien, e-lien & Financial Institution Data Match (FIDM).**

Beginning in FY 2011-12, the Department implemented collection analytics as a tool to improve our management and performance in collecting taxes that are due.

**Project:**

- Establish a team to conduct a study and make recommendations related to the functionality of collection analytics.

**Strategy: Improve the efficiency and effectiveness of case and account resolution.**

Revenue will increase effectiveness by contracting with a debt collection business to collect tax amounts that are significantly past due.

**Project:**

- Publish an Invitation to Negotiate (ITN) for external debt collection services.

## ***Property Tax Oversight Strategies***

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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 three key goals:

- Reduce costs for state and local governments.
- Ensure greater uniformity and equity in property taxes.
- Deliver excellent customer service.

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### **Goal: Reduce costs.**

#### ***Strategy: Automate processes and workflows.***

Through intranet-based document management and assignment tracking software, the Property Tax Program eliminates some redundant and labor-intensive activities and ensures quick access to information, increasing individual productivity.

#### ***Project:***

- Expand the use of the internal document-sharing environment to automate workflows and streamline content management.

#### ***Strategy: Deploy e-portals for local governments.***

Much of Revenue's property tax oversight and aid & assistance activities are paper-based making compliance very costly and time consuming for state and local governments. Allowing local governments to submit information to the Department electronically reduces costs and processing times significantly.

#### ***Project:***

- Recruit and train local government stakeholders on the use of on-line systems to reduce errors and enable electronic data exchange.

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### **Goal: Ensure greater uniformity and equity in property taxes.**

#### ***Strategy: Improve oversight with procedural reviews.***

This strategy improves data quality on the ad valorem tax rolls, provides external validation of existing exemptions and classifications, and ensures property appraisers are using a standard methodology to grant future exemptions and classifications.

#### ***Project:***

- Expand procedural review use for refund applications and classified use properties.

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### **Goal: Deliver excellent customer service.**

#### ***Strategy: 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.

- ***Project:*** Continue to enhance Revenue's property tax data portal to make information conveniently available to the public.

## ***Executive Direction and Support Services Strategies***

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### ***Office of Workforce Management***

The Office of Workforce Management provides guidance and support services to assist in the management of Revenue's human resources. Workforce-related business processes and initiatives focus on cost-effective ways to recruit, develop, and retain high performing and productive employees who are committed to achieving the mission of the Department.

#### **Office of Workforce Management Focus**

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

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#### **Goal: Enhance Revenue's workforce through professional development opportunities.**

The Office of Workforce Management supports the accomplishment of the agency's present and future goals by providing opportunities for employees to increase skills and advance their careers within Revenue.

#### **Strategy: Identify and define career paths within the agency.**

Workforce Management will encourage employees to grow in their careers at Revenue by defining possible career paths and providing resources to enable employees to grow in the skills and knowledge that are needed for advancement.

#### **Projects:**

- Develop agency-wide succession planning model.
- Provide developmental training opportunities.

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#### **Goal: Increase the quality of hires and reduce the amount of time required to fill advertised vacancies.**

By providing guidance to the programs, the Office of Workforce Management supports the efficient and effective hiring of qualified personnel to meet Revenue's current and future workforce needs.

#### **Strategy: Improve the hire process.**

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 make the process less time-consuming, while ensuring that all hiring requirements continue to be met.

#### **Projects:**

- Restructure and enhance the Department's database of hiring tools.
  - Restructure content of the Department's hiring website.
  - Develop and implement audit process for selection packages.
-



**Goal: Increase the consistency and accuracy of position descriptions within Revenue class titles.**

The Office of Workforce Management is responsible for determining the human resources that are necessary to carry out the mission of the agency, including their job classifications and compensation requirements.

**Strategy: Implement an accurate classification system.**

To support the application of consistent criteria to the classification and pay of individual Revenue positions, Workforce Management is developing processes and tools that will provide up-to-date classification and pay information.

**Project:**

- Align class titles and pay to the type of work performed.

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**Goal: Increase compliance with agency-wide policies and procedures, and increase the consistency of corrective actions.**

Through education and communication, Workforce Management seeks to strengthen manager and employee understanding of and compliance with workforce-related policies and standards.

**Strategy: Improve workforce processes to promote consistency in corrective actions.**

Workforce Management will provide guidance to supervisors throughout the agency to ensure that corrective actions are applied in accordance with Revenue policy and consistently throughout the agency.

**Project:**

- Provide education, consultations, and training targeted to assure employee understand and are in compliance with department-wide policies and procedures.

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**Goal: Improve employee performance through agency-wide mandatory training.**

The Office of Workforce Management provides agency-wide training that gives employees the necessary skills and knowledge to meet the agency's present and future goals.

**Strategy: Expand agency tools to access training and other related resources.**

Workforce Management provides online access to agency-wide required training and maintains training plans and transcripts to inform employees of training they are required to take and to keep track of completed training. The office plans to enhance its online tools for managing and accessing training.

**Project:**

- Implement and deploy a training effectiveness measurement pilot.

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## ***Executive Direction and Support Services Strategies***

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### ***Office of Financial Management***

The Office of Financial Management supports all Revenue programs in the acquisition of the goods and services necessary for the accomplishment of their mission. Financial Management also oversees Revenue's procurement and budget management activities to ensure the efficient and effective use of resources, as well as compliance with all state requirements.

In addition to ensuring the Department's financial transactions are effectively carried out and appropriately recorded and reported, Financial Management pursues new strategies for maximizing the value the state receives from Revenue's expenditures. Following are Financial Management's goals, key strategies for the next several years, and current projects that support those strategies.

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**Goal: Provide assistance and oversight in securing and managing the financial resources Revenue needs to accomplish its mission.**

**Strategy:** Ensure that the Department's financial resources are being used as effectively as possible.

Budget staff in the Office of Financial Management assist the programs in managing their budgets and review and report on the overall agency budget.

**Projects:**

- **Evaluate budget allocations:** Budget staff will evaluate the allocation of budget throughout the agency and consider whether to recommend changes based on current needs.
- **Review cost allocation methodologies:** Various cost allocation methodologies are used to share certain costs among Revenue's programs. These methods have been developed at different times and for different reasons. Budget staff will review each such allocation to understand the reasoning behind the allocations and to analyze the reliability and consistency of methodologies. Depending on its findings, Financial Management may recommend changes to some methodologies.

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**Goal: Maximize the return on agency spending, ensure services are provided as contracted and, while minimizing cost, ensure offices are appropriate for service needs and customer volume.**

**Strategy:** Reduce the Department's lease costs without negative impacts.

Revenue reevaluates all leases periodically. The goal is to reduce lease cost whenever possible while ensuring that our worksites meet the needs of our customers and employees.

**Project:**

- **Evaluate CCOC space allocation to identify possible cost saving opportunities.**  
During FY 2013-14, leasing staff in the Office of Financial Management began an analysis of the use of space in the three Capital Circle Office Center (CCOC) office buildings Revenue occupies. The analysis will determine whether space can be used more efficiently, potentially freeing up space and reducing Revenue's lease costs. This year, Financial Management will complete this analysis and make recommendations to Revenue's leadership.

**Strategy:** Establish agency-wide procurement and contracting practices.

The Office of Financial Management will facilitate the development of agency-wide procurement and contracting practices to support effective financial decision-making, documentation, and accountability.

**Projects:**

- **Improve the contract management process:** Recommend and implement appropriate improvements to agency-wide contract management and monitoring procedures.
- **Revise agency-wide business case guidelines:** Develop guidelines for the use of business cases in project planning, decision-making, and documentation.

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**Goal: Ensure accounting functions are carried out correctly and timely.**

Revenue's accounting office processes, records, and reports financial transactions; accounts for and manages the Department's physical assets; and ensures compliance with statutes, rules and regulations.

**Strategy:** Automate Revenue's asset management process.

Through automation, Revenue is increasing the accuracy, accountability, and efficiency of its property management process.

**Project:**

- **Develop and implement RAMS (Revenue Asset Management System) Phase II:** The Department will further automate the management of property inventory.

## ***Information Services Strategies***

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The mission of the Information Services Program is to provide technology services to enable the efficient and effective operation of the Department in order to achieve the maximum business value.

The Program continues to transform Information Technology (IT) functions to reduce costs and enable more IT staff to focus on 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:

- Enhance collaboration and partnership with internal and external stakeholders
- Increase modernization and innovation
- Optimize the cost-effectiveness and performance of IT service delivery
- Reduce IT risks
- Maintain a skilled and effective workforce
- Improve customer satisfaction

Following are Information Services' goals, key strategies for the next several years, and current projects that support those strategies.

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### **Goal: Expand the services provided to internal and external customers through new technologies, web services, and enterprise services.**

The Information Services Program will devote more time to research, evaluation, and proficiency in new technologies, and will provide guidance to the operational programs on the adoption of new tools and services that can improve operational efficiency and customer service.

### **Strategy: Enable Revenue's customers and employees to use mobile technology for their interactions with the Department's information systems.**

In partnership with the operational programs, Information Services will determine how to meet both internal and external customers' expectations and increase effectiveness through mobile technology, while identifying and addressing any related security needs.

#### **Projects:**

- Evaluate and implement tools and best practices for mobile application development.
- Evaluate new mobile technologies as they enter the marketplace and provide guidance related to their use.
- Partner with operational programs to identify and develop applications that enable external customers to conduct transactions and access information through their mobile devices.

### **Strategy: Improve the efficiency and ease of use of Revenue's information systems using the latest technology.**

Information Services will research and evaluate emerging IT services and systems to identify those that would enable Revenue to respond more quickly and/or cost-effectively to changes in areas such as customer connectivity needs and data storage requirements. The Department will implement systems and services that will improve business results, resource management, information security, and cost-effectiveness.

#### **Projects:**

- Identify and utilize cloud computing services that will increase Revenue's ability to respond quickly to changing needs and/or enable more effective resource management.
  - Evaluate and implement appropriate data management architectures, technologies, and processes to support the effective analysis of large volumes and varieties of data.
-

**Goal: Support the Department's business goals by increasing the effectiveness and efficiency of the development and implementation of new and modified IT services.**

The Information Services Program develops, implements, and updates the applications that support the Department's goals and strategies. The Information Services Program will continue to increase the effectiveness and efficiency of its service development processes to ensure that each completed project provides the expected functionality and benefits, and to maximize the productivity of IT staff through more efficient workflow and a reduction in time spent on maintenance and rework.

**Strategy: Implement an enterprise-wide process for requirements management in collaboration with all programs.**

By clearly defining, formalizing, and agreeing on the operational programs' expectations and requirements for software development projects, Information Services will be able to more efficiently develop applications that achieve the programs' goals. Project planning and scheduling will be enhanced, and rework will be reduced.

**Project:**

- Customize and deploy an enterprise-wide requirements management process.

**Strategy: Expand software integration services to improve self-service applications for Revenue's tax and child support customers.**

As the Department deploys new online tools and applications for use by our customers, software integration services are needed to provide a seamless user interface and allow communication and data sharing. The Information Services Program will assist the three operational programs in integrating new and existing customer self-service applications.

**Strategy: Increase efficiency and maintainability of existing applications.**

Information Services will continue to focus on the effective management of existing applications, including migrating to standard operating environments as practical, creating an archiving solution, and keeping up with fixes and upgrades to current software. Through active management of its existing applications, Revenue will continue to reduce software maintenance costs, improve systems performance and availability, and increase staff productivity.

**Projects:**

- Upgrade the SUNTAX Customer Relationship Management system.
- Develop and implement an enterprise archiving solution for Revenue's SAP Systems.
- Convert applications to conform to Revenue's standard operating environment standard.

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**Goal: Maintain, monitor, and improve Revenue's IT systems.**

The Information Services Program is responsible for ensuring that Revenue's computer applications and systems are functioning properly. The Program monitors the operation of all systems, performs preventative maintenance, and responds quickly to any problems, ensuring that services to Revenue's customers are not interrupted.

**Strategy: Improve the effectiveness and efficiency of the operation and management of IT systems.**

Information Services will periodically evaluate each IT system to ensure that it functions as intended and that any maintenance or upgrades that are needed to ensure continued stability and functionality are being carried out. Systems will be improved as needed, first to ensure they are fully effective, then to make them more efficient.

**Project:**

- Enhance backup and storage capabilities to increase protection from data loss.
-

## **Changes That Would Require Legislative Action**

At this time, the Department has not identified any changes that would require legislative action.

## **Potential Policy Changes Affecting the Agency's Budget Request**

At this time, the Department has not identified any potential policy changes affecting the agency's budget request.

## **Task Force Participation**

At this time, the Department is not 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 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Administrative costs as a percent of total agency costs (not including revenue sharing)	5.12%	5.09%	4.70%	5.05%
Administrative positions as a percent of total agency positions	5.04%	5.02%	5.05%	5.06%

**Performance Measures and Standards - Exhibit II**

**Department: DEPARTMENT OF REVENUE**

73200000 Program: Property Tax Oversight Program  
Compliance Determination

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Statewide Level of Assessment	90.0%	94.8%	90.0%	90.0%
Percent of property value studied with a statistically reliable sample	90.0%	99.8%	90.0%	90.0%
Number of refund / tax certificate applications processed	3,000	2,460	Deleted Measure	Deleted Measure
Number of Truth-in-Millage / Millage Levy forms processed	5,000	9,444	Deleted Measure	Deleted Measure
Number of parcels studied to establish in-depth level of assessment	75,000	118,810	75,000	75,000

Compliance Assistance

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of users of PTO Compliance Assistance satisfied with the services provided	94.0%	97.4%	94.0%	95.0%
Number of student training hours provided	16,000	20,092	16,000	17,000
Number of railroad and private carlines centrally assessed	237	261	Deleted Measure	Deleted Measure
Number of inquiries from taxpayers and local governments answered	13,000	12,195	Deleted Measure	Deleted Measure
Number of square miles mapped using aerial photography	15,000	24,857	Deleted Measure	Deleted Measure
Number of Budget Submissions and Amendments Reviewed	475	580	Deleted Measure	Deleted Measure
Number of reports produced for the Revenue Estimating Conference and other stakeholders	270	300	Deleted Measure	Deleted Measure

**Performance Measures and Standards - Exhibit II**

**Department: DEPARTMENT OF REVENUE**

73300000 Program: Child Support Enforcement Program  
Case Processing

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of IV-D cases available for next appropriate action (SFY) <sup>(1)</sup>	81%	84.0%	81.0%	85.0%
Total number of cases maintained during the year (SFY)	1,110,000	1,409,506	1,140,000	1,000,000
Total number of individual educational contacts and inquiries answered (SFY)	12,000,000	13,954,811	Deleted Measure	Deleted Measure

<sup>(1)</sup>SFY = State Fiscal Year

**Establishment**

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of IV-D cases with an order for support (federal definition) (FFY) <sup>(2)(3)</sup>	76.5%	80.4%	76.0%	79.0%
Total number of newly established and modified orders(FFY) <sup>(2)(3)</sup>	56,000	22,115	39,000	25,200
Total number of paternities established and genetic testing exclusions (FFY)	100,500	91,264	Deleted Measure	Deleted Measure

<sup>(2)</sup>FFY = Federal Fiscal Year

<sup>(3)</sup> Estimated through the end of the 2013-14 FFY

**Compliance**

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of support collected and distributed during the year that was due Within the federal fiscal year(FFY)	67.5%	74.7%	79.0%	75.0%
Total Collections Received (FFY) <sup>(In Billions)</sup>	FY 2014-15 New Measure	\$1.6090	\$1.594	\$1.604
Percent of current support collected (federal definition)(FFY)	54.5%	58.1%	54.5%	57.0%
Total number of obligated unique cases identified for compliance resolution (SFY)	700,000	625,415	Deleted Measure	Deleted Measure
Total number of actions processed during the year (SFY)	3,400,000	2,630,256	Deleted Measure	Deleted Measure

**Performance Measures and Standards - Exhibit II**

**Department: DEPARTMENT OF REVENUE**

Payment Processing and Fund Distribution

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of State Disbursement Unit collections disbursed within 2 business days of receipt (SFY)	98.0%	98.6%	98.0%	98.0%
Total distributed collections (FFY) <small>(In Billions)</small>	FY 2014-15 New Measure	\$1.598	\$1.591	\$1.597
Percent of State Disbursement Unit IV-D collections disbursed within 1 business day of receipt (SFY)	99.0%	98.2%	Deleted Measure	Deleted Measure
Total number of collections processed (SFY)	10,750,000	10,381,839	Deleted Measure	Deleted Measure
Total number of collections distributed (SFY)	10,200,000	10,238,987	Deleted Measure	Deleted Measure
Cost Effectiveness (FFY)	FY 2014-15 New Measure	\$5.72	\$5.97	\$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 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of tax returns reconciled within 25 days	98.0%	98.0%	Deleted Measure	Deleted Measure
Average number of days from receipt of payment to deposit	0.24	0.13	0.24	0.15
Total collections received <sup>(In Billions)</sup>	FY 2014-15 New Measure	N/A	\$43.106 b	\$46.223 b
Percent of tax returns filed timely and accurately	88.0%	88.6%	89.0%	89.5%
Percent of taxpayer-claimed refunds processed within 90 days	90.0%	90.0%	90.0%	90.0%
Percent of distributions made timely	97.0%	100.0%	97.0%	97.0%
Number of accounts maintained	1,075,000	1,095,564	Deleted Measure	Deleted Measure
Number of tax returns processed	8,400,000	8,631,503	8,500,000	9,250,000
Number of distributions made	39,600	41,432	39,600	40,000
Number of refund claims processed	125,000	135,624	125,000	125,000

Taxpayer Aid

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of educational information/assistance rendered meeting or exceeding taxpayers' expectations	88.0%	93.5%	Deleted Measure	Deleted Measure
Number of taxpayers provided with direct assistance or education	8,500,000	7,074,691	Deleted Measure	Deleted Measure
Number of calls answered by Call Center agents	983,000	643,180	Deleted Measure	Deleted Measure

Compliance Determination

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of tax compliance examinations resulting in an adjustment to a taxpayer's account	72.0%	73.2%	72.0%	72.5%
Number of taxpayers selected for tax compliance	FY 2014-15 New Measure	FY 2014-15 New Measure	22,236	23,462
Percent of audits completed within 305 days from commencement	FY 2014-15 New Measure	FY 2014-15 New Measure	62.0%	62.0%
Number of audits completed	16,136	16,300	16,136	16,477
Number of discovery examinations completed	5,200	8,940	Deleted Measure	Deleted Measure
Number of criminal investigations completed	900	1,156	Deleted Measure	Deleted Measure
Number of audit disputes resolved	1,600	1,831	Deleted Measure	Deleted Measure

**Performance Measures and Standards - Exhibit II**

**Department: DEPARTMENT OF REVENUE**

Receivables Management

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Percent of billings resolved in less than 90 days	66.0%	46.4%	Deleted Measure	Deleted Measure
Accounts receivables as a percent of total revenues	2.0%	5.1%	Deleted Measure	Deleted Measure
Percent of delinquent accounts reaching uncollectible status - FY 2014-15 Title Change - see below <sup>(1)</sup>	7.0%	2.8%	FY 2014-15 Title Change	FY 2014-15 Title Change
Percent of delinquent accounts reaching mature status - FY 2014-15 Title change	FY 2014-15 Title Change	FY 2014-15 Title Change	7.0%	7.0%
Number of delinquent accounts created	FY 2014-15 New Measure	FY 2014-15 New Measure	1,000,000	1,000,000
Percent of billings resolved with payment	FY 2014-15 New Measure	FY 2014-15 New Measure	40.0%	60.0%
Number of billings resolved	1,200,000	1,240,429	1,200,000	1,200,000

<sup>(1)</sup>Agency will submit budget amendment requesting title change for FY 2014-15

Cost Effectiveness	FY 2014-15 New Measure	FY 2014-15 New Measure	\$281.80	\$ 285.16
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**Performance Measures and Standards - Exhibit II**

**Department: DEPARTMENT OF REVENUE**

73710000 Program: Information Services Program  
 Information Technology

Approved Performance Measures (Words)	Approved FY 2013-14 Standard (Numbers)	Prior Year Actual FY 2013-14 (Numbers)	Approved FY 2014-15 Standard (Numbers)	Requested FY 2015-16 Standard (Numbers)
Information technology costs as a percent of total agency costs	4.58%	4.08%	5.06%	4.05%
Information technology positions as a percent of total agency positions	3.38%	3.31%	3.31%	3.35%



## **Assessment of Performance for Approved Performance Measures – LRPP Exhibit III**



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Exhibit III – CSE Performance Measures Assessment Forms

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

**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
100,500	91,264	-9,236	-9.2%

**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:**

Recent process changes require parents to cooperate earlier in the process when establishing paternity and/or a support order. Additionally, a new customer contact activity was implemented that increases the interaction with customers in seeking their input to assist moving the case forward and providing them an opportunity to advise when child support services are no longer needed. Both of these efforts have reduced the unobligated caseload and the number of cases that need paternity establishment services.

**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 has requested 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:** 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%	98.2%	-0.8%	-0.8%

**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 forecasting model for this measure and standard was based on the legacy system data. The model did not reflect new functionality for correctly projecting 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:**

**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 has requested the deletion of this measure. Percent of State Disbursement Unit collections disbursed within 2 business days of receipt is still reported.

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:**

- 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
700,000	625,415	-74,585	-10.7%

**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 Compliance Process has changed its approach to enforcing support orders. The new method replaced the one-size fits all in enforcing past-due support. The system now takes into consideration case and parent information to determine if enforcement is appropriate.

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 improve this line and data is not yet available. Generally, the number of cases identified for resolution for medical only has been five percent of the total cases.

**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:**

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

- Training       Technology  
 Personnel       Other (Identify)

**Recommendations:**

The Program has requested the deletion of this measure. The new measure proposed last year, "total dollar amount of collections received," is a better indicator of the Compliance Process achievements.

---

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	2,630,256	-769,744	-22.6%

**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 method replaced the one-size fits all in enforcing past-due support. The system now takes into consideration case and parent information to determine if enforcement is appropriate.

**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 has requested the deletion of this measure. The new measure proposed last year, "total dollar amount of collections received", is a better indicator of the Compliance Process achievements.

---

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%	98.2%	-0.8%	-0.8%

**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 forecasting model for this measure and standard was based on the legacy system data. The model did not reflect new functionality for correctly projecting 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:**

**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 has requested the deletion of this measure. Percent of State Disbursement Unit collections disbursed within 2 business days of receipt is still reported.

---

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	10,381,839	-368,161	-3.4%

**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:**

A modest increase was previously projected in the number of collection receipts submitted. The approved output measure was not achieved due to an overestimate of this measure.

**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 has requested the deletion of this measure. Instead of the number of collections processed, the Program has requested a new measure reporting the total dollar amount of collections received.

---

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:**

- |   |   |
|---|---|
| <input 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
8,500,000	7,074,691	(1,425,309)	(17%)

**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 number of taxpayers provided with direct education is below estimate as a result of the continued effort to encourage taxpayers to use web-based information sources. This measure is primarily a function of taxpayers' demand. During FY 2012-13 and FY 2013-14, the Department noticed a dramatic shift from taxpayers calling and requesting direct assistance to taxpayers using the self-serve options offered by the Department on its web pages. Additionally, the Department has not experienced increased demand for direct assistance as recent legislative sessions have not resulted in significant changes.

**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 Department has requested deletion of this measure for Fiscal Year 2014-15. This measure is no longer valid as a measure of the process' output.

---

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 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
983,000	643,180	(339,820)	(35%)

**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 number of calls answered by Call Center Agents is below estimate as a result of the continued effort to encourage taxpayers to use web-based information sources. This measure is primarily a function of taxpayers' demand. The downward trend reflects the success of the Program's strategic initiative to provide taxpayers with self-serve options such as online tutorials, FAQ, improved call menu options, etc. During FY 2012-13 and FY 2013-14, the Department noticed a dramatic shift in taxpayer behavior from calling to using the self-service assistance options offered on the internet. Additionally, the Department has not experienced increased demand for direct assistance as recent legislative sessions have not resulted in significant changes.

**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 Department has requested deletion of this measure for Fiscal Year 2014-15. This measure is no longer valid as a measure of the process' output because the downward trend reflects the success of the Program's strategic initiative to provide taxpayers with self-serve options.





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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 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
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 type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

**Explanation:**

This measure is below estimate because the Program has changed its approach to the collections process and is working to refine enforcement actions within collection analytics focused on those actions that are the most efficient and effective. This measure does not reflect the process' performance under the new approach and includes factors that are not within the control of the 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:**

**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 General Tax Administration Program is requesting to delete this measure. A new measure, "Percent of billings resolved with payment" is proposed which is a better indicator of the efficiency and effectiveness of the collections process.

---

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 checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards                    |   |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
3,000	2,460	-540	-21.95%

**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:**

**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:**

See below.

**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 proposed deletion is due to a legislative change in FY 2011-12 that limited refunds reviewed by the program to those exceeding \$2,500. Refunds under \$2,500 will not require prior review by the program, thereby dramatically reducing the applications processed.

---

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 checked="" type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards                    |   |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
13,000	12,195	-805	-6.19%

**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:**

**External Factors** (check all that apply):

- |   |  |
|---|--|
| <input type="checkbox"/> Resources Unavailable                                  | <input checked="" 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 checked="" type="checkbox"/> This Program/Service Cannot Fix the Problem |  |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission    |  |

**Explanation:**

See below

**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:**

The proposed deletion to this standard is due to the program making additional on-line resources available for customers to self-serve in addressing data requests or inquiries.



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

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## Exhibit IV - CSE Performance Measures Validity and Reliability

---

**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Case Maintenance**

**Measure: Percent of IV-D Cases Available for Next Appropriate Action**

**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:**

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 child support cases having the necessary data elements for business processes to take 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 that have all the 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, it is not included 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, Florida Statutes.

**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 who owes support or who is due support
- Business partner who is due support with no grant information
- Business partner who needs paternity established if born outside of Florida and there is no paternity declaration on record
- Business partner who need paternity established if born outside of Florida and there is no copy of the birth certificate on record

**Financial Level Data**

- A payment that cannot be assigned to a case or business partner
- Undistributed collections on a case
- Undistributed collections in a support account with a clearing lock for the business partner who is due support

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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- Undistributed collections in a business partner contract account with a clearing lock associated with the payment waiting to be refunded to the business partner who owes support
- Undistributed collections associated with a case where there is a balance error between the unreimbursed public assistance 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 who is due support or the person who owes 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 the clerk of court for payment processing

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

**Grant** – The cash amount a family receives from temporary cash assistance

**No Grant** – During a month the business partner who is due is on temporary cash assistance and the grant information is missing, which stops the payment from completing revenue distribution

**Obligated Case** – An open case with a support order

**Undistributed Collection** – 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 Payment** – Payments made through the State Disbursement Unit where adequate information is not available at the State Disbursement Unit to post the payment to the proper case or business partner

**Unobligated Case** – An open case that does and never has had a support order

**Unreimbursed Public Assistance** – The cumulative amount of temporary cash assistance paid to a family during a specific period that has not been repaid by assigned support payments

### **Validity:**

This measure is a reflection of the work performed by the Case Maintenance process in identifying and populating critical data elements. Identifying and populating these data elements enables CAMS to take the next appropriate action and helps ensure the case actions are completed timely.

### **Reliability:**

Continuous monitoring of the measure, at both the reporting and the business process levels, ensures the reliability. The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Case Maintenance**

**Measure: Total Number of Cases Maintained During the Year**

**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:**

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 locate 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 Child Support Program. It measures and reports the total number of cases or requests requiring monitoring and processing throughout the reporting period.

**Reliability:**

The Child Support Program 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.



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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Establishment**

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

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 a person who is due support or a person who owes

**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 the Child Support Program has no civil jurisdiction available to pursue or effect any support actions

**Validity:**

This measure assesses the program's capability towards achieving the desired outcome of increasing the percentage of IV-D cases with a support order. 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 support. An order establishing the obligation must exist before the Child Support Program can begin receiving payments or enforcing the order. This serves as both a federal and state measure.

**Reliability:**

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. The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Establishment**

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

**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:**

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 the Child Support Program 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 medical support for those children.

**Validity:**

One of the goals of the Child Support Program is to establish and modify support orders 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:**

The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Compliance Resolution**

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

**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:**

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:**

The definition of the measure is 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 payments, voluntary payments, and intercepts received.

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 periodic child support ordered in the support order

**Arrears:** The amount of child support due that is not paid.

**Validity:**

This measure assesses the program's ability towards achieving the desired outcome of increasing support paid to families.

**Reliability:**

The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Compliance Resolution**

**Measure: Total Amount of IV-D Collections Received during the Federal Fiscal Year**

**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:**

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:**

The Federal Office of Child Support Enforcement audits this data annually to ensure the reliability of the data. The basis of the auditors' review is a sample of the total population reported for both the numerator and denominator. The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Compliance Resolution**

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

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 Enforcement 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 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 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 who is due support or the person who owes 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 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 amount of support that is paid when it is due. This serves as both a federal and state measure.

**Reliability:**

The Federal Office of Child Support Enforcement audits this data annually to ensure the reliability of the data. The basis of the auditors' review is a sample of the total population reported for both the numerator and denominator. The Child Support Program 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.

**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Fund Distribution**

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

**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:**

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 Intelligence (BI), 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 payment processing system operated by the Department's State Disbursement Unit 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 State Disbursement Unit matching to a case. For a payment to be identifiable, it must provide enough information to associate the payment with the appropriate case.

**Disburseable:** Payments eligible for disbursement. Some payments 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. This measure is also a legislative performance accountability measure. It assesses the program's ability to reach the desired outcome of disbursing collections to recipients in a timely manner. It measures the efficiency of the entire disbursement process, encompassing the State Disbursement Unit, the Florida Court Clerks and Comptroller, the Clerks of Court, and the Child Support Program.

**Reliability:**

Internal performance monitoring at the reporting level ensures timely disbursement of child support payments as required by federal and state legislation. The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Fund Distribution**

**Measure: Total Amount of IV-D Collections Distributed During the Federal Fiscal Year**

**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:**

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 ability to distribute child support payments. 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 Fund Distribution process.

**Reliability:**

The Child Support Program 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.

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## Exhibit IV - CSE Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Child Support Enforcement**

**Service/Budget Entity: Child Support Program**

**Measure: Cost Effectiveness (Total dollar amount of Child Support collections distributed per \$1 of total expenditures)**

**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:**

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 data source for the OCSE-34A 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. The OCSE-396A gets most of its data from the Florida on-Line Accounting Information Resource (FLAIR), the state's accounting system. Certain revenue information for the OCSE-396A is supplied by CAMS and other external sources.

Methodology:

The numerator is the total IV-D dollars distributed 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. This 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. This is calculated by subtracting line 1c, columns A & C (Administrative cost: Non IV-D Cost) from line 7, columns A&C (total costs claimed).

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

**Validity:**

The total child support dollars distributed per \$1 of total expenditures measures how efficiently 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 efficient IV-D agencies are at collecting and distributing child support payments.

**Reliability:**

The Federal OCSE audits this data annually to ensure reliability. The basis of the auditors' review is a sample of the total population reported for both the numerator and denominator. The Child Support Program 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.



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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: General Tax Administration**

**Service/Budget Entity: Tax Processing**

**Measure: Percent of tax returns filed timely and accurately (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 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 return for the applied period was filed late or contained errors including late payment.

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)

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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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 reliability and to monitor fluctuations in the measure.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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 25<sup>th</sup> 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.

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

**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.



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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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) by the total number of taxpayer contacts for audit, discovery, and criminal investigation activities for the same time period.

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

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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: General Tax Administration**

**Service/Budget Entity: Compliance Determination**

**Measure: Number of taxpayers selected for tax compliance**

**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 completed.

**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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 may result in a no change, additional liability or identified overpayment.

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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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, refund verification audits, plus the number of self-audits completed by taxpayers and returned to the agency. This count includes notices sent for audits that resulted in the identification of an overpayment, 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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: General Tax Administration**

**Service/Budget Entity: Receivables Management**

**Measure: Percent of Delinquent Accounts Reaching Uncollectible Status – Title Change to Percent of Delinquent Accounts Reaching Mature 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 dollar value of delinquent accounts issued for any non-compliant event (see document types referenced above).

**Mature Status** – Those delinquent accounts for which the Department has exhausted all collection activities, enforcement tools, and has been unable to make a recover on that account.

The numerator of this measure is the total dollar value of delinquent accounts reaching mature status in SUNTAX during the current fiscal year less any items previously reported as mature which are resolved. The denominator is the total dollar value 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. 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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**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 resolved within the reporting period.

For purposes of this measure the following terms are defined:

Deficient – Taxpayer’s return for the applied period was filed late or contained errors including late payment.

Billings – Notices issued for any deficient return. 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, and Letter of Inquiry.

Resolved – Any billing (as defined above) with zero balance that has been cleared by payment, credit offset, refund offset, reversals (corrections) or write-off (collectability) during the current reporting period.

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

The numerator of this measure is the number of billings resolved by payment including credit or refund offset.

The denominator will be the population of billings resolved as defined above. Additional interest and fee documents posted separate from the original document will not be included.

**Validity:**

This measure is a compilation of all billings resolved 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.

**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.



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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: General Tax Administration**

**Service/Budget Entity: Receivables Management**

**Measure: Number of Billings Resolved**

**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. This measure is a count of the number of billings resolved. For purposes of this measure the following terms are defined:

Deficient – Taxpayer’s return for the applied period was filed late or contained errors including late payment.

Billings – Notices issued for any deficient return. 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, and Letter of Inquiry.

Resolved – Any billing (as defined above) with zero balance that has been cleared by payment, credit offset, refund offset, reversals (corrections) or write-off (collectability) during the current reporting period.

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

**Validity:**

This measure describes the primary output of the collection activities, the number of billings resolved. It encompasses the Department’s efforts to collect all of the taxes due to the state and resolve findings of noncompliance.

**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.

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## Exhibit IV – GTA Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: General Tax Administration**

**Service/Budget Entity: Tax Processing**

**Measure: Cost Effectiveness (Total dollars collected per dollar expended)**

**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 that is appropriated in special categories [e.g. reward payments, vehicles].

**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.

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## Exhibit IV – PTO Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Property Tax Oversight**

**Service: Property Tax Compliance Determination**

**Measure: Number of parcels studied to establish in-depth level of assessment**

**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 number of parcels studied for the in-depth level of assessment is calculated by taking the sum of parcels with a current year appraisal or qualified sale used to develop the county level of assessment.

A qualified sale is defined as a transaction where neither buyer nor seller faces any undue burden and the transaction is considered “arms-length” (i.e. neither party is related and the price settled upon is reflective of market value; not influenced by any familial or other personal ties).

**Validity:**

This measure only reports the output of the in-depth roll approval process, and focuses on the Department’s statutory requirements (Chapter 195.096, F.S.).

**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.

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## Exhibit IV – PTO Performance Measures Validity and Reliability

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**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 Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output 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.

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## Exhibit IV – PTO Performance Measures Validity and Reliability

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**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 Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output 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 comes from the property tax roll submitted by each county to the Department. Reports are generated from the rolls by extracting statistically determined numbers of parcels for inclusion in a statically valid sample of properties contained within a county's property tax roll.

**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.

**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.

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## Exhibit IV – PTO Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Property Tax Oversight**

**Service: Property Tax Compliance Assistance**

**Measure: Percent of users of PTO Compliance Assistance satisfied with the services provided  
(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:**

This is an outcome for the Compliance Assistance Core Process. As such, this measure provides an indication of the program's performance in meeting the needs of its customers and suppliers when providing compliance assistance products and services. This core business process or service provides numerous compliance assistance products and services primarily to the local governments and taxpayers.

These products and services take several forms:

- Certification and training of county officials
- Central assessments of railroad and private car line property
- Digital mapping and aerial photography support
- Responding to question and inquiries from local officials and taxpayers
- Publishing property tax data
- Certifying school taxable values
- Providing assistance to Value Adjustment Boards
- Compiling information to support distributions to fiscally-constrained counties

Additional compliance assistance products and services are provided by the Budget Compliance and TRIM Compliance units as they assist county officials with compliance issues.

Local governments and taxpayers are surveyed annually to determine the level of "overall satisfaction" with the products and services provided by the program. The cumulative average of the overall satisfaction level from each group will be averaged (and weighted, if appropriate) to obtain the annual level of satisfaction for the program.

**Validity:**

Determining the level of satisfaction from local governments and taxpayers provides the program with an indication of each group's perceptions of its compliance assistance products and services. This feedback is used to improve the design and delivery of compliance assistance products and services with the goal of improving ultimate compliance. Currently training, certification and value adjustment board participants are systematically surveyed for customer satisfaction.

**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.

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## Exhibit IV – PTO Performance Measures Validity and Reliability

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**Department: Revenue**

**Program: Property Tax Oversight**

**Service: Property Tax Compliance Assistance**

**Activity: Certification and Training**

**Measure: Number of student training hours provided**

**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:**

This is an output measure. This activity provides compliance assistance services to county property appraisers and tax collectors (and their staffs) by conducting training to upgrade skills. The process begins with a training needs assessment and subsequent gap analysis. One-week schools are conducted throughout the state. Although much of the training is currently print-based with instructors in a classroom environment, computer-based-training (CBT) modules are continually updated and implemented to reduce costs, increase accessibility, and improve services for tax collectors and their staff. Training courses and delivery services are contracted with the International Association of Assessing Officers (IAAO) for county and state appraiser employees. Continuing education hours are also provided to address other training needs identified.

The number of student training hours is calculated at the completion of each school/course/class by multiplying the number of students in each course by the number of classroom training hours. The student hours for each course is added together to obtain the total student hours for each one-week school delivery. Then the totals of each school/course/class conducted during the fiscal year are added together to obtain the total student training hours for the fiscal year.

**Validity:**

This measure primarily provides an activity indicator of the compliance assistance services authorized in section 195.002, Florida Statutes, where the Department is required to conduct training to upgrade the assessment skills of both state and local assessment personnel. Therefore, this activity output provides a direct reporting of the Department of Revenue's efforts to provide the services to maintain and improve the assessment skills of all public property tax assessment personnel in the state. As well as measuring the efforts to maintain and improve the collection skills of local tax collection personnel in the state.

**Reliability:**

The number of student training hours is recorded on training program attendance forms and entered into the program's training database system. This system maintains individual participant data and training course summary data and information. 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**

<b>Measure Number</b>	<b>Approved Performance Measures for FY 2015-16 (Words)</b>		<b>Associated Activities Title</b>
			<b>PROGRAM: CHILD SUPPORT ENFORCEMENT PROGRAM</b>
1	Total number of cases maintained during the year		MAINTAIN CHILD SUPPORT CASES
2	Total number of newly established and modified orders		ESTABLISH AND MODIFY SUPPORT ORDERS
3	Total collections received		PROCESS SUPPORT PAYMENTS
4	Total distributed collections		DISTRIBUTE SUPPORT PAYMENTS

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

Measure Number	Approved Performance Measures for FY 2015-16 (Words)		Associated Activities Title
			<b>PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM</b>
5	Number of accounts maintained		MANAGE ACCOUNTS
6	Number of tax returns processed		PROCESS RETURNS AND REVENUE
7	Number of distributions made		ACCOUNT FOR REMITTANCES
8	Number of refund claims processed		REFUND TAX OVERPAYMENTS
9	Number of taxpayers selected for tax compliance		SELECT CASES FOR TAX COMPLIANCE DETERMINATION
10	Number of audits completed		PERFORM AUDITS
11	Number of delinquent accounts created		RECEIVABLES MANAGEMENT
12	Number of billings resolved		COLLECT IDENTIFIED LIABILITIES

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

<b>Measure Number</b>	<b>Approved Performance Measures for FY 2015-16 (Words)</b>		<b>Associated Activities Title</b>
			<b>PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM</b>
13	Number of parcels studied to establish in-depth level of assessment		DETERMINE REAL PROPERTY ROLL COMPLIANCE
14	Number of student training hours provided		PROVIDE INFORMATION

REVENUE, DEPARTMENT OF	FISCAL YEAR 2013-14		
	SECTION I: BUDGET	OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		510,956,835	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		16,522,712	0
FINAL BUDGET FOR AGENCY		527,479,547	0
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)
<i>Executive Direction, Administrative Support and Information Technology (2)</i>			
Geographic Information Systems * Number of square miles mapped using aerial photography	24,857	77.00	1,914,073
Central Assessment Of Railroads * Number of railroads and private carlines centrally assessed	261	1,323.72	345,492
Determine Real Property Roll Compliance * Number of parcels studied to establish in-depth level of assessment	118,810	62.48	7,423,016
Review Refunds/Tax Certificates/Tax Deeds * Number of refund/tax certificate applications processed	2,460	200.84	494,078
Determine Trim Compliance * Number of Truth-in-Millage / Millage Levy forms processed	9,444	8.24	77,847
Verify Budget Compliance * Number of property appraiser and tax collector budgets reviewed	580	341.00	197,781
Provide Information * Number of student training hours provided	20,092	1,249.50	25,105,053
Provide Aid And Assistance * Number of inquiries from taxpayers and local governments answered	12,195	39.03	475,960
Maintain Child Support Cases * Total Number of cases maintained during the year	1,409,506	42.71	60,198,159
Provide Education And Assistance * Total number of individual educational contacts and inquires answered	13,954,811	2.46	34,335,065
Process Support Payments * Total number of collections processed	10,381,839	2.54	26,386,794
Distribute Support Payments * Total number of collections distributed	10,238,987	0.59	6,063,700
Establish Paternity * Total numbers of paternities established and genetic testing exclusions	91,264	188.53	17,206,361
Establish And Modify Support Orders * Total number of newly established and modified orders	22,115	2,941.21	65,044,890
Determine Compliance With Support Orders * Total number of oligated cases identified for compliance resolution	625,415	1.27	793,805
Resolve Compliance Discrepancies * Total number of actions processed during the year	2,630,256	23.40	61,560,088
Educate Or Assist Taxpayers * Number of taxpayers provided with direct assistance or education	7,074,691	1.13	8,010,344
Manage Accounts * Number of accounts maintained	1,095,564	8.74	9,577,750
Process Returns And Revenue * Number of tax returns processed	8,631,503	3.07	26,475,743
Account For Remittances * Number of distributions made	41,432	45.39	1,880,652
Perform Audits * Number of audits completed	16,300	3,225.73	52,579,398
Discover Unregistered Taxpayers * Number of discovery examinations completed	8,940	1,119.07	10,004,492
Investigate Criminal Tax Avoidance * Number of criminal investigations completed	1,156	3,927.37	4,540,035
Collect Identified Liabilities * Number of collection cases resolved	1,240,429	30.87	38,286,713
Refund Tax Overpayments * Number of refund claims processed	135,624	32.78	4,446,369
Resolve Disputes * Number of audit disputes resolved	1,831	5,581.23	10,219,233
Answer Calls In Call Center * Number of calls answered by call center agents	643,180	7.31	4,699,608
TOTAL			478,342,499
SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			18,808,974
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER			
REVERSIONS			30,276,436
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			527,427,909

### 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.

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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

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THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

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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 \*\*\*

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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 \*\*\*

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TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	527,479,547	
TOTAL BUDGET FOR AGENCY (SECTION III):	527,427,909	
	-----	-----
DIFFERENCE:	51,638	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Sections 25 and 26 of 2014 House Bill 5601 provided \$503,960 in non-recurring funding in FY 2013-14 for purposes of administering the August 2014 sales tax holiday for specified school supplies and specified hurricane preparedness items. Pursuant to the provisions of that section, \$51,660 of the funding that was not expended or encumbered during FY 2013-14 was reappropriated in 2014-15. Since the reappropriated funds were not a part of either expenditures or reversions for FY 2013-14, they are not reported in the Section III Total Budget Figure, and therefore account for \$51,660 of the difference shown above. The remaining difference is the result of rounding.

## 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.

### **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

### **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.

### **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. Each state designs and implements its program, funded by a federal block grant, for assisting families with dependent children.

### **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.