

Re: Fw: WRITTEN PROCEDURES

From: CN=Joe Testa/OU=Ohio/O=TAX
To: CN=Steven Gray/OU=Ohio/O=TAX@TAX <Steven_Gray@tax.state.oh.us>
Subject: Re: Fw: WRITTEN PROCEDURES
Sent: 2012-07-23 18:32:26.410000 UTC
Attachments: AddPay-SDAddPay.doc

I don't know if there is a template deliverable from STARS , I can ask Mark. I am reluctant to wait for STARS particularly when a weakness has been identified this way.

Steven Gray/Ohio/TAX

07/23/2012 02:26 PM

To

Joe Testa/Ohio/TAX@TAX

cc

Subject

Re: Fw: WRITTEN PROCEDURES[*Link ID #0: Joe TestaCN=LDMAIL2/O=TAX*]

I'm not surprised that the various tax divisions have handled internal procedures with a great degree of variety. It's probably natural that each area developed what they felt was necessary, to the detriment of the areas with disinterested leaders. Although we'd all agree that we should enhance in areas where procedures are absent, I'm not sold completely that a uniform model or template needs to be developed, just yet. I think the STARS will do the bulk of the work for you if you let it. There are probably deliverables in the contract that include procedure manuals, uniform training, and job aids that will no doubt be uniform as part of the roll-out. I wonder if it would be most efficient to build procedures around the templates STARS creates, or to create a formal template now.

Joe Testa/Ohio/TAX

07/23/2012 01:41 PM

To

Steven_Gray@tax.state.oh.us

cc

Subject

Fw: WRITTEN PROCEDURES

You were copied on some of this earlier . It appears that we are weak on written procedures at least in some areas. To your knowledge, do we have a template we are to use throughout the agency or are different areas able to make up their own or not develop them at all? How would you feel about a common and comprehensive procedures template being developed by Org Dev?

Joe

----- Forwarded by Joe Testa/Ohio/TAX on 07/23/2012 01:36 PM -----

Marjorie Kruse/Ohio/TAX

07/23/2012 12:11 PM

To

Joe Testa

cc

Subject

Fw: WRITTEN PROCEDURES

FYI...

Marjorie Kruse, CPA

Deputy Tax Commissioner

Ohio Department of Taxation

Audit & Compliance

(Downtown Office) 614.466.8525

(Northland Office) 614.995.1872

Exhibit 13

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Marjorie_Kruse@tax.state.oh.us

----- Forwarded by Marjorie Kruse/Ohio/TAX on 07/23/2012 12:11 PM -----

William Cort/Ohio/TAX

07/23/2012 12:02 PM

To

Marjorie Kruse/Ohio/TAX@TAX

cc

Steven Gray/Ohio/TAX@TAX

Subject

Re: WRITTEN PROCEDURES

Hi Marj,

This is an area that is really weak in that each division is responsible for writing their own procedures. Some such as Revenue Accounting are very good with procedures for most activities and others do not have many written procedures within their own division. There is no template to my knowledge but I sent a general email to some Administrators (Brenda McDonald, Mike O'Leary, and Deborah Smith) asking if they had a template. Although none have responded with a standard template, Brenda did offer an example.

Hope this helps.

Thanks,

William E. Cort

Administrator

Ohio Department of Taxation

Internal Audit Division

30 E. Broad St. 22nd Floor

Columbus, OH 43216

Col. Phone: 614.593.5775

wcort@ohio.gov

Marjorie Kruse/Ohio/TAX

07/23/2012 09:38 AM

To

William Cort/Ohio/TAX@TAX

cc

Steven Gray/Ohio/TAX@TAX

Subject

WRITTEN PROCEDURES

Hi, Bill,

As the Inspector General's investigation of Kathleen Hyre has progressed, the IG asked sales tax for a copy of their procedures. They provided a PowerPoint that is used to train new employees. Rightfully so, the IG doesn't consider the training PowerPoint to be a good, well-documented procedure.

Does ODT have a standard template to use for written procedures (the how-to's)? If there is a template, please point me to where I can find it. Or has each division documented procedures on their own, with no standardization? Do you have any idea which divisions have written procedures and which ones do not?

Thanks for any insight you can provide.

Marjorie Kruse, CPA

Deputy Tax Commissioner

Ohio Department of Taxation

Audit & Compliance

(Downtown Office) 614.466.8525

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Marjorie_Kruse@tax.state.oh.us [Embedded BMP, 121x47x8]