

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
G Tax	G1 Tax Administration	The administration of taxes and the provision of advice and counsel in tax matters to County leadership is performed.	Improper tax planning may fail to optimize the impact of both current and emerging tax requirements and reduce the County's overall tax revenue.		Tax planning is performed on an ongoing basis, so that emerging tax requirements or opportunities are identified.	G1-1.1.1
			New tax law and regulation changes may not be identified and reflected appropriately or timely; tax data related to current year income may be incomplete and/or inaccurate, such that material errors or misstatements are not detected.		Significant new tax law and regulation issues are identified and documented as to impact on the County.	G1-1.2.1
		Tax notices are issued timely; tax receipts are received timely.	Tax notices / receipts may not be made timely, resulting in lost revenues.		Tax filing due dates and payment dates are maintained and tracked.	G1-2.1.1.
		Taxing is performed in accordance with current law and regulations.	Taxes may not be calculated or reported based upon current tax law and regulations.		Appropriate personnel are certified and maintain those certifications.	G1-3.1.1
					Appropriate personnel are advised of significant new tax law and regulation issues.	G1-3.1.2.
		Property tax is properly calculated, recorded and the appropriate amount of property tax is received and remitted to the correct jurisdiction.	Property taxes may not be properly stated.		Assessment notices are reviewed to determine that the assessed tax follows statutory or regulatory guidelines.	G1-4.1.1
		Tax rates used for current and future tax calculations are reasonably correct.	Tax projections do not accurately reflect probable future revenues resulting in inadequate use decisions.		Tax rates used for current and future tax calculations are reviewed for correctness.	G1-5.1.1
		Tax financial systems and records are properly safeguarded.	Loss of tax data or unauthorized changes to the data, records or programs may occur and go undetected.		Access to tax financial systems and records is appropriately restricted and is reviewed at least annually by Management.	G1-6.1.1
		The appropriate amount of tax is collected and recorded.	Tax refunds may be incorrect or processed without appropriate approval.		Tax refunds are approved by an authorized individual.	G1-7.1.1
					Adequate tax refund follow-up procedures are in place.	G1-7.1.2