

| Process | Sub-Process | What (Objective) | Why (Risk or Exposure) | RETURN TO MENU | How (Applicable Controls) | Control Number |
|--|---------------|---|--|----------------|--|----------------|
| G Tax | G2 Operations | Year-over-year differences are accurately identified, understood and acted upon. | Significant differences may not be identified and could result in significant errors or changes not being discovered in a timely manner. | | Differences between current year actual (qty and \$) and the prior year accrual are identified and understood. | G2-1.1.1 |
| | | Taxes are properly calculated, recorded and remitted. | Tax payments may not be timely, accurate and/or appropriately authorized. | | Payments are agreed to underlying documentation, are applied timely, and are approved appropriately. | G2-2.1.1 |
| | | | Taxes may not be properly recorded. | | Significant receivables (tax payments) are reviewed to verify the correct tax status and amounts; when needed follow up is made. | G2-2.2.1 |
| | | Taxes are properly calculated, recorded and received. | Taxes may not be properly recorded. | | Tax rate updates (use, property, etc.) are performed on a timely basis. | G2-3.1.1 |
| | | | Taxes revenues may not meet statutory requirements. | | Tax calculations are reviewed to ensure accuracy and compliance with laws and regulations. | G2-3.2.1 |
| | | Collection of overdue / underpaid taxes is sought; penalties and interest are applied as appropriate. | Tax revenues may not be collected. | | Penalties and Interest are applied as appropriate. | G2-4.1.1 |
| | | | | | Collection of overdue / underpaid taxes is pursued. | G2-4.1.2 |
| | | | | | Penalties and interest waivers are only processed by authorized individuals; all waivers are reviewed and approved by Management. | G2-4.1.3 |
| | | Only appropriate tax payments are processed. | Fraudulent / inadequate tax payments are processed. | | Fraudulent / inadequate tax payments are not processed and referred to Management for further action. | G2-5.1.1 |
| | | Unclaimed refunds / overpayments are returned to payers. | Unclaimed refunds / overpayments are not returned to payers nor escheated to the State. | | Unclaimed refunds / overpayments are returned to payers or escheated to the State. | G2-6.1.1 |
| | | Only authorized manual payments and adjustments are made. | Unauthorized payments and adjustments outside of County computer systems may be made. | | All manual payments and adjustments are pre-approved by appropriate levels of management; management regularly scans transactions to ensure only authorized manual adjustments have been made. | G2-7.1.1 |
| | | Asset valuations are accurate and update appropriately; the appeals process is properly administered. | Asset valuations are not accurate. | | Asset valuations are reviewed for accuracy (reasonableness versus similar properties). | G2-8.1.1 |
| Asset valuations are not updated timely, resulting in lost revenue. | | | Asset valuations are updated on periodic basis. | G2-8.2.1 | | |
| Asset valuations appeal process is not appropriately administered resulting in lost revenue, taxpayer dissatisfaction. | | | Asset valuations appeal process is monitored and reports are issued to County Management and the Board. | G2-8.3.1 | | |