

**COMPENSATION BOARD  
MINIMUM CRITERIA FOR COMMISSIONERS'  
CAREER DEVELOPMENT PLAN**

Frank Drew, Chairman  
Compensation Board  
June 23, 2004  
Amended:  
Nov. 17, 2004  
Jan. 26, 2005  
May 24, 2006  
August 16, 2006  
September 20, 2006

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## EXECUTIVE SUMMARY

The Commissioners of the Revenue Association of Virginia (CORVa) asked the 2001 General Assembly to direct the Compensation Board to develop a career development plan (CDP) for Commissioners of the Revenue (COR). This directive was not mandated by the 2001 General Assembly due to the budget impasse. Therefore, the CORVa designated a task force comprised of Commissioners of the Revenue to develop the criteria for participation in a CDP. The CORVa sought input from the Compensation Board throughout the development process. In addition, the CORVa set forth to determine the costs for such a plan. The recommendations of the CORVa task force set specific criteria for participation in a CDP for CORs:

- The COR must achieve certification as a Certified COR from the Weldon Cooper Center for Public Service at the University of Virginia;
- The minimum number of Commissioner of the Revenue employees required to enroll and participate in the Professional Development Program is determined by population size of the respective locality:

<b>Locality Population</b>	<b>Req'd. Min. # of Employees Participating</b>
Less than 19,999	1
20,000-39,999	2
40,000-69,999	3
70,000-99,999	4
100,000-174,999	5
175,000-249,999	6
250,000 and over	7

- The COR must certify the adoption of the following policies and/or procedures:
  - **Appeals Process:**
    - **BPOL Appeals:** 100% of all written appeals of assessment for BPOL are issued a Final Determination within 90 days from the date of receipt of all requested information from the Attorney General, Department of Taxation, and taxpayer.
    - **Real Estate Appeals:** 100% of all written appeals of assessment for Real Estate are issued a Final Determination by the Commissioner of the Revenue within 90 days from the date of receipt of the appeal.
    - **Tangible Personal Property Tax Appeals and other Local Option Tax Appeals:** 100% of all written appeals of Tangible Personal Property and other Local Option Tax assessments are issued a Final Determination within 90 days from the date of receipt of all requested information.

- **Assessment Methodology**: Establish, implement and maintain a professional, uniform and equitable assessment policy.
- **Audit**: Establish, implement and maintain an objective and systematic process of discovering, accumulating and evaluating financial records and other evidence in order to determine conformity of ad valorem and excise tax filings with the applicable state and local tax laws.
- **Confidentiality Policy**:
  - Implement a confidentiality statement to be signed by all employees acknowledging their understanding of Code of Virginia §58.1-3.
  - Develop and implement a process for investigating employee breaches of confidentiality.
- **Customer Service**: Establish, implement and maintain a Customer Service Policy for the Office of Commissioner of the Revenue.
- **Ethics**: Acknowledge adherence to, and practice of, the Code of Ethics and Standards of Professional Conduct of the International Association of Assessing Officers (IAAO).
- **FOIA**: Establish, implement and maintain a written procedure for handling Freedom of Information requests.
- **Local Option Taxes**: Establish, implement and maintain a written Policies and Procedures Manual for all Local Option Taxes, including, but not limited to Merchants Capital, Utility Tax, Meals Tax, Transient Occupancy Tax, Admissions Tax, and Cigarette Tax.
- **Personal Property Book**: Present personal property book to the Treasurer of the locality listing all accounts that have been established by September 1 of each year or within 90 days from the date the rate of tax on personal property has been determined. The Department of Taxation may, for good cause, extend the time of delivery for such books with concurrence of the COR and the locality Treasurer.
- **Personnel Policy**: Establish, implement, and/or maintain a Personnel Policy for the office of the Commissioner of the Revenue.
- **State Income Tax**:
  - Maintain access to the Department of Taxation State Tax Accounting & Reporting System (STARS).
  - Process State Income Tax Returns and Estimated Income Tax payments as required per Department of Taxation Procedures Pamphlet.
  - Meet the Disclosure, Security and Confidentiality requirements as imposed by the Department of Taxation.

- **Technology:**
  - Implement the minimum technological methods and procedures required to perform the duties of the Commissioner of the Revenue.
  - Establish a written plan to outline implementation of the optional criteria.
  
- Upon certification of completion of the above criteria, the COR salary supplement will be based upon the levels of service offered by that COR for his/her locality and will be in accordance with the following schedule:
  - **4.7%** increase for all CORs who meet the outlined criteria and provide the base duties as prescribed by the Code of Virginia.
  - **2.3% additional** increase for all CORs who provide State Income Tax or Real Estate services. (**Total 7.0% increase.**)
  - **2.3% additional** increase for all CORs who provide State Income Tax and Real Estate services. (**Total 9.3% increase.**)

The 2004 General Assembly approved the COR CDP and directed the Compensation Board to develop minimum criteria for the program. The Compensation Board approved the previously referred minimum criteria on June 23, 2004. The 2004 General Assembly approved \$84,272 in FY05 and \$198,978 in FY06 to fund the COR CDP. Based upon the input of the CORVa, approximately 22% of CORs will be eligible to participate the first year for a cost of \$96,236 and 28% of CORs will be eligible to participate the second year for a cost of \$230,895.

## **STUDY DEFINITIONS AND PARTICIPANTS**

This study addresses a Career Development Plan (CDP) for Commissioners of the Revenue (COR). A separate study addresses the Career Development Plan (CDP) for Deputy Commissioners of the Revenue. The CORVa has adopted a procedure by which CORs could certify their participation in a CDP that meets the Compensation Board's minimum criteria. Further, the Compensation Board has provided a model plan that could be adopted CORs.

### **STUDY DEFINITIONS:**

*Employee* shall mean for the purposes of this study, any position reimbursed by the Compensation Board in a COR's office **OR**, any full-time position that is 100% funded by the locality. The COR must follow the guidelines outlined below in determining those employees eligible to participate in the Deputy Career Development Program.

*Commissioner of the Revenue* shall mean, for the purposes of this study, any elected or appointed COR of a city or county in the Commonwealth of Virginia.

*Participating and Enrolled* shall mean, for the purposes of this study, successful completion of at least one required course in a 12-month period of time, the accumulation of at least 5 points/year in Education and Experience, 4 points/year in Service to the Association and 5 points/year in Continuing Education.

### **TASK FORCE PARTICIPANTS:**

Bruce W. Haynes, Executive Secretary, Compensation Board  
Richard Lampman, Policy and Planning Manager, Compensation Board  
Charlotte Luck, Senior Budget Analyst, Compensation Board  
Sharon Woo, Senior Fiscal Technician, Compensation Board  
Paige Curtis, Senior Fiscal Technician, Compensation Board  
Honorable Brenda B. Rickman, President, Commissioner of the Revenue Association of Virginia  
Honorable Delmer Wilson, Jr. 1<sup>st</sup> Vice President, Commissioner of the Revenue Assoc. of Virginia  
Honorable Sharon M. McDonald, Commissioner of the Revenue, Norfolk  
Honorable Anita French, Commissioner of the Revenue, Cumberland County  
Honorable Lois Jacob, Commissioner of the Revenue, Fredericksburg  
Honorable Ellen Murphy, Commissioner of the Revenue, Frederick County  
Honorable Sonny Thomas, Commissioner of the Revenue, Lancaster County  
Honorable Todd Thomas, Commissioner of the Revenue, Northumberland County  
Honorable Carol Gawen, Commissioner of the Revenue, Westmoreland County  
Honorable Richard Bradshaw, Commissioner of the Revenue, James City County  
Honorable Sherman Holland, Commissioner of the Revenue, Roanoke  
Honorable Ray A. Conner, Commissioner of the Revenue, Chesapeake  
Honorable G. Ray Ergenbright, Commissioner of the Revenue, Staunton  
Honorable Deborah M. Marsten, Commissioner of the Revenue, Dinwiddie County  
Honorable Maynard Sayers, Commissioner of the Revenue, Pulaski County  
Honorable John Smedley, Commissioner of the Revenue, Warren County

Honorable Martha Swenson, Commissioner of the Revenue, Greenville, County  
W. Forrest Matthews, Jr. Director of Finance, Henrico County  
Larry Adams, Weldon Cooper Center for Public Service, University of Virginia  
Marlene Yates, Weldon Cooper Center for Public Service, University of Virginia

CAREER DEVELOPMENT PLANS  
FOR CONSTITUTIONAL OFFICERS IN THE COMMONWEALTH OF VIRGINIA  
OTHER THAN COMMISSIONERS OF THE REVENUE

Historically, the Constitutional Officers of Virginia have improved their skills and overall performance through ongoing regional and state educational seminars and meetings. In the absence of a formalized Career Development Plan, Commissioners of the Revenue and other Virginia Constitutional Officers benefited from ongoing educational programs offered and supported by state and national organizations. These organizations included: The Virginia Bar Association, the Government Finance Officers Association, Virginia Association of Local Elected Constitutional Officers (VALECO), International Association of Assessing Officers (IAAO), Virginia Association of Assessing Officers (VAAO), the Virginia State Police, the American Institute for Certified Public Accountants (AICPA), Virginia Polytechnic and State University, University of Virginia, the Internal Revenue Service, the Virginia Department of Taxation, the Virginia State Compensation Board and the Weldon Cooper Center for Public Service.

In recent years, local government has become more sophisticated and technology has enabled more citizens and taxpayers to have access to more governmental information. In order to ensure greater accountability with the citizenry and improved uniformity with respect to office procedures, Constitutional Officers throughout the Commonwealth (which includes Commissioners of the Revenue, Treasurers, Commonwealth Attorneys, Sheriffs, and Clerks of the Circuit Court) have moved toward a more formalized CDP.

In 1997, the Virginia General Assembly directed the Compensation Board, in cooperation with the Commonwealth's Attorneys Services Council, to create a task force that would develop criteria for a formal training program for Assistant Commonwealth's Attorneys. Part of the impetus for the development of this program was to offer it as a vehicle to encourage educational improvement, plus provide salary supplements to those completing the program. The following year the General Assembly approved the proposals in the interest of maintaining stability in the workforce in these offices and improving the service provided by these offices.

While Sheriff's deputies had long attended special police schools and firearms training, they too received assistance and support from the Virginia General Assembly and the Compensation Board through the authorization of a formal career development program. The plan is designed to encourage Sheriff Deputies to improve their skills, which enhances job performance. This program not only benefits the deputies but also the localities for which they work.

In 2000 the Virginia General Assembly approved a Career Development Plan for Treasurers and Deputy Treasurers. This plan requires the successful completion of certain educational courses as well as the maintenance of certain standards of accountability. Salary compensation for Treasurers successfully mastering the plan's requirements is available. Compensation was approved by the 2004 General Assembly for Treasurer Deputies.

The Virginia Court Clerk's Association began a certification program in 1991 for Clerks and in 1993 for Deputy Clerks. This plan has not been certified by the Virginia General Assembly and does not provide for salary supplements. However, certification criteria include eligibility, standards of accountability, review, and professional designation.

# **COMPENSATION BOARD MINIMUM CRITERIA** **FOR COMMISSIONERS' OF THE REVENUE CAREER DEVELOPMENT PROGRAM**

## Background

For over 30 years, Commissioners of the Revenue throughout the Commonwealth have been committed to ongoing education and professional improvement. Early in this process the CORVa members sought the advice and expertise of taxation experts from the IRS and the Virginia Department of Taxation. However, in the late 1980's it was determined that formalization of a certification program was not only desirable, but also necessary. In 1989, the CORVa launched its first professional certification program that included requirements for education, service to the Association, and specialized class offerings.

The program was enhanced in 1997 to include more formal educational requirements. In November 2000 further enhancements were made to the program requiring successful completion of certain educational courses and the implementation of numerous standards of accountability to ensure uniform producers throughout the Commonwealth.

## Analysis

The Compensation Board, with input from the Commissioner of the Revenue of Virginia Association and the Weldon Cooper Center for Public Service, has approved the following minimum criteria for the Commissioners of the Revenue Career Development Plan.

**MINIMUM CRITERIA FOR**  
**COMMISSIONER OF THE REVENUE**  
**CAREER DEVELOPMENT PLAN**

Training and Development

The COR must achieve and maintain Certification administered by the Weldon Cooper Center for Public Service at the University of Virginia.

Staff Development and Training

The COR must submit a letter of recommendation and certification of continued participation in the CDP for each employee enrolled in the CDP. The minimum number of employees required to participate in the CDP is determined by population size:

<b>Locality Population</b>	<b>Req'd. Min. # of Employees Participating</b>
Less than 19,999	1
20,000-39,999	2
40,000-69,999	3
70,000-99,999	4
100,000-174,999	5
175,000-249,999	6
250,000 and over	7

Administrative Policies

**Appeals Process:**

- 100% of all written appeals of assessment for BPOL are issued a Final Determination within 90 days from the date of receipt of all requested information from the Attorney General, Department of Taxation, and client.
- 100% of all written appeals of assessment for Real Estate are issued a Final Determination by the Commissioner of the Revenue within 90 days from the date of receipt of the appeal.
- 100% of all written appeals of Tangible Personal Property and other Local Option Tax assessments are issued a Final Determination within 90 days from the date of receipt of all requested information.

**Assessment Methodology:**

- Establish, implement and maintain a professional, uniform and equitable assessment policy.



**Audit:**

- Establish, implement and maintain an objective and systematic process of discovering, accumulating and evaluating financial records and other evidence in order to determine conformity of ad valorem and excise tax filings with the applicable state and local tax laws.

**Confidentiality Policy:**

- Establish, implement and maintain a confidentiality statement to be signed by all employees acknowledging their understanding of Code of Virginia §58.1-3.
- Establish, implement and maintain a process for investigating employee breaches of confidentiality.

**Customer Service:**

- Establish, implement and maintain a Customer Service Policy for the Office of Commissioner of the Revenue.

**Ethics:**

- Acknowledge adherence to, and practice of, the Code of Ethics and Standards of Professional Conduct of the International Association of Assessing Officers (IAAO.)

**FOIA:**

- Establish, implement and maintain a written procedure for handling Freedom of Information requests.

**Local Option Taxes:**

- Establish, implement, and maintain a process of discovering and implementing uniform practices for the filing, abatement and appeals of Local Option Taxes.
- These taxes include: Merchants Capital, Utility Taxes, Meals Tax, Transient Occupancy Tax, Admissions Tax, and Cigarette Tax.

**Personal Property Book:**

- Presented the personal property book to the Treasurer of the locality listing all accounts that have been established by September 1 of each year or within 90 days from the date the rate of tax on personal property has been determined. The Department of Taxation may, for good cause, extend the time of delivery for such books with concurrence of the COR and the locality Treasurer.

**Personnel Policy:**

- Establish, implement, and maintain a Personnel Policy for the office of the Commissioner of the Revenue.

**State Income Tax:**

- Maintain access to the Department of Taxation State Tax Accounting & Reporting System (STARS).
- Process State Income Tax Returns and Estimated Income Tax payments as required per Department of Taxation Procedures Pamphlet.
- Meet the Disclosure, Security and Confidentiality requirements as imposed by the Department of Taxation.

**Technology:**

- Implement the minimum technological methods and procedures required to perform the duties of the Commissioner of the Revenue.
- Establish a written plan to outline implementation of the optional criteria.

**Effective Dates**

This policy and the procedures are effective June 23, 2004, and shall remain in effect unless further amended by the Compensation Board.

**Authority**

This policy and procedures have been adopted by the Compensation Board in accordance with §15.2-1636.8, et seq., Code of Virginia, and the 2004 Appropriation Act, Item 70.

**Approval**

\_\_\_\_\_  
Frank Drew, Chairman

June 23, 2004  
Date

**CERTIFICATION OF CAREER DEVELOPMENT FOR**  
**COMMISSIONERS OF THE REVENUE**

\_\_\_\_\_  
Commissioner of the Revenue

\_\_\_\_\_  
Locality

I hereby certify that I have met or exceeded the following criteria (*initial each item below*):

- I have achieved certification from the Weldon Cooper Center for Public Service at the University of Virginia.
- The population of my locality is \_\_\_\_\_. I certify that the following employees are participating and enrolled in the Master Deputy Commissioner of the Revenue program administered by the Weldon Cooper Center for Public Service.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- I certify that 100% of all written appeals of assessment for BPOL received by my office in the past twelve months were issued a Final Determination within 90 days from the date of receipt of all requested information from the Attorney General, Department of Taxation, and client.
- I certify that 100% of all written appeals of assessment of Tangible Personal Property and other Local Option Tax assessments received by my office in the past twelve months were issued a Final Determination within 90 days from the date of receipt of all requested information.
- I certify that I have established and implemented, and that I maintain, a professional, uniform and equitable assessment policy in accordance with the guidelines provided in the COR CDP.
- I certify that I have established and implemented, and that I maintain, an objective and systematic process of discovering, accumulating and evaluating financial records and other evidence in order to determine conformity of ad valorem and excise tax filings with the applicable state and local tax laws.
- I certify that I have a written Confidentiality Policy, and that I have established a process for investigating employee breaches of confidentiality.
- I certify that I have a written Customer Service Policy.
- I certify adherence to, and practice of, the Code of Ethics and Standards of Professional Conduct of the IAAO.
- I certify that I have implemented a written procedure for handling Freedom of Information requests.
- I certify that I have implemented a process of discovering and applying uniform practices for the filing, abatement and appeals of all Local Option Taxes that are assessed by my locality.

- I certify that my personal property book was presented to the Treasurer of my locality listing all accounts that were established by September 1 of this year or within 90 days from the date the rate of tax on personal property was determined. (Note: If the Department of Taxation extended the time of delivery for such books, please attach correspondence providing verification for the extension.)
- I certify that I have developed and implemented written policies consistent with state and federal law addressing leave and attendance, equal opportunity, sexual harassment, recruitment and selection and employee disciplinary procedures or adopted local government policies that meet the same standard.
- I certify that I have implemented the minimum **basic** technological methods and procedures required to perform the duties of the Commissioner of the Revenue. I further certify that I have a written plan in place to outline implementation of the **optional** criteria.
- I certify that I have adopted the Compensation Board’s minimum criteria for employee evaluation plans, delegation of classification authority, and Deputy Commissioner of the Revenue Career Development Plans.
- I certify that I meet the minimum criteria for COR CDP as established herein. I certify that I provide the following additional services:
  - I certify that 100% of all written appeals of assessment for Real Estate received by my office in the past twelve months were issued a Final Determination within 90 days from the date of receipt of the appeal.
  - I certify that I have accomplished the following with respect to the processing of State Income Tax returns:
    - Maintain access to the Department of Taxation State Tax Accounting & Reporting System (STARS).
    - Process State Income Tax Returns and Estimated Income Tax payments as required per Department of Taxation Procedures Pamphlet.
    - Met the Disclosure, Security and Confidentiality requirements as imposed by the Department of Taxation.

I agree to provide such documentation as necessary to substantiate this certification upon request of the Compensation Board, my governing body, the CORVa Certification Oversight Committee or any individual or organization covered under the Virginia Freedom of Information Act. I understand that I will have seven calendar days to respond to Compensation Board requests, and that failure to respond within the time limit will result in my application for certification being denied for that year. I have provided a copy of this certification to my governing body.

\_\_\_\_\_  
Signature of Commissioner of the Revenue

\_\_\_\_\_  
Date

## Appendix A

### Costs

The CRAVa estimates that 29 officers at a cost of \$96,168 in FY05, and 35 officers at a cost of \$230,896 in FY06, will meet the criteria of the Commissioners' Career Development Plan. The 2004 Appropriation Act includes funding of \$84,272 in FY05 and \$198,978 in FY06.

## Appendix B

### APPROPRIATION ACT LANGUAGE

#### Item 70 #1c

1. Out of the amounts in this Item shall be provided \$76,888 in the first year and \$185,909 in the second year from the general fund for the Compensation Board to establish a Commissioners' Career Development Plan. The Compensation Board shall adopt minimum criteria for the Commissioners of the Revenue Career Development Plan by August 1, 2004. The minimum criteria shall include initial and continuing education requirements for the Commissioners of the Revenue and Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners to be considered as part of the Career Development Plan; and the adoption of certain Standards of Accountability to be attained by the Commissioners of the Revenue with respect to how the Commissioners' offices are managed and operated. The Compensation Board shall submit the minimum criteria for Commissioners of the Revenue Career Development Plan to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.
2. Following receipt of the Commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Plan have been met, and provided that such certification is received by the Compensation Board on or before November 1, 2004, the Compensation Board shall increase the annual salary shown in Paragraph A of this Item by the amount shown herein for a 12-month period effective December 1, 2004. Subsequent certifications shall be submitted by Commissioners of the Revenue as part of their annual budget request to the Compensation Board on February 1 of each year, with the salary increase becoming effective on the following December 1st for a 12-month period. The salary supplement will be based upon the levels of service offered by the Commissioner of the Revenue for his/her locality and will be in accordance with the following schedule:
  - a. 4.7 per cent increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan;
  - b. 2.3 per cent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan and provide State Income Tax or Real Estate services as described in the minimum criteria for the Commissioners of the Revenue Career Development Plan; and
  - c. 2.3 per cent additional increase for all Commissioners of the Revenue who certify their compliance with the established minimum criteria for the Commissioners of the Revenue Career Development Plan and provide State Income Tax and Real Estate services, as described in the minimum criteria for the Commissioners of the Revenue Career Development Plan.
- D.1. Out of the amounts in this Item shall be provided \$20,273 in the first year and \$52,571 in the second year from the general fund for the Compensation Board to implement a Deputy Commissioners' Career Development Plan. The Compensation Board shall adopt minimum criteria for the Deputy Commissioners' Career Development Plan by July 15, 2004. The minimum criteria shall include initial and continuing education requirements for

the Deputy Commissioners of the Revenue; specify the base duties, state income tax duties, and real estate services performed by Commissioners' offices to be considered as part of the Career Development Plan; and the adoption of certain Standards of Accountability to be attained by the Deputy Commissioners of the Revenue. The Compensation Board shall submit the minimum criteria for Deputy Commissioners of the Revenue Career Development Plan to the Governor and the Chairmen of the House Appropriations and Senate Finance Committees no later than August 15, 2004.

2. For each Deputy Commissioner selected by the Commissioner of the Revenue for participation in the Career Development Plan, the Compensation Board shall increase the annual salary established for that position by 9.3 per cent effective December 1, following receipt of the Commissioner of the Revenue's certification that the minimum requirements of the Deputy Commissioners' Career Development Plan have been met, and provided that such certification is submitted by the Commissioner of the Revenue as part of the annual budget request to the Compensation Board on February 1st of each year. The first period for Commissioners of the Revenue to make this certification and select deputy commissioners for participation in the Career Development Plan will be on the budget request submitted to the Compensation Board on or before February 1, 2004, for a salary increase effective date of December 1, 2004. Subsequent new certifications and selections for participation will occur each year as a part of the annual budget request submission on or before February 1st of each year, for an effective date of salary increase of the following December 1st."

Appendix C

COMMENTS & RESPONSES



JUNE R. FUNKHOUSER  
CHAIRMAN

DANNY M. PAYNE  
W. J. KUCHARSKI  
EX-OFFICIO MEMBERS

BRUCE W. HAYNES  
EXECUTIVE SECRETARY

JAMES W. MATTHEWS  
ASSISTANT EXECUTIVE SECRETARY

COMMONWEALTH of VIRGINIA

COMPENSATION BOARD

P.O. BOX 710  
RICHMOND, VIRGINIA 23218-0710  
October 24, 2001



The Honorable Sharon M. McDonald  
Commissioner of the Revenue, City of Norfolk  
P.O. Box 2260  
Norfolk, VA 23501-2260

Dear Ms. McDonald:

Thank you for providing us with the opportunity to review the draft Commissioner of the Revenue and Deputy Commissioner of the Revenue Career Development Plans. The draft proposals appear to meet and in some cases exceed the minimum requirements for Treasurers and Deputy Treasurers Career Development Plans previously approved by the Compensation Board. The Compensation Board has no comments or suggestions for changes.

Compensation Board staff will be pleased to assist the Commissioner of the Revenue Association of Virginia in determining the costs of these proposals.

Sincerely,

June R. Funkhouser  
Chairman

Bruce W. Haynes  
Executive Secretary

- c: Honorable Brenda B. Rickman, President, Commissioner of the Revenue Association of Virginia
- James W. Matthews, Assistant Executive Secretary
- Richard A. Lampman, Policy and Planning Manager
- Sharon V. Woo, Senior Fiscal Technician
- Charlotte W. Luck, Senior Management Analyst

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## Appendix D

### AMENDMENT SUMMARY

On November 17, 2004 the Compensation Board approved the change of the definition of “participating and enrolled” from “successful completion of at least one required course in a 12-month period of time, the accumulation of at least 5 points/year in Education and Experience, and 5 points/year in Continuing Education”, to “the minimum number of employees, as required to participate according to population size, shall have individually achieved at least four (4) points in Continuing Education OR a passing grade on a Weldon Cooper Center-approved course from the period of November 1 through October 31 of each year.

On January 26, 2005 the Compensation Board approved the Commissioner of the Revenue Audit Plan, submitted by the Commissioners of the Revenue Career Development Audit Committee.

On May 24, 2006 the Compensation Board approved an amendment to the Commissioner of the Revenue Audit Plan. The updated verbiage states “An officer may not be audited more than once during a three year period, thereby ensuring a more fair and accurate audit of all certified officers. The Audit Committee will reserve the right to re-audit a Commissioner of the Revenue that has been rejected for any reason in a previous audit.”

On August 16, 2006 the Compensation Board approved revisions to the Table of Contents and removal of verbiage that is no longer applicable.

On September 20, 2006 the Compensation Board approved the change of the definition of “participating and enrolled” from “shall have individually achieved at least four (4) points in Continuing Education OR a passing grade on a Weldon Cooper Center-approved course from the period of November 1 through October 31 of each year”, to “shall have individually achieved at least five (5) points in a combination of Education, Experience, Service to the Association, and/or Continuing Education OR a passing grade on the Weldon Cooper Center-approved course from the period of November 1 through October 31 of each year.”

## Appendix E

### **COMMISSIONER OF THE REVENUE AUDIT PLAN**

- Policy:** It is the policy of the Compensation Board to selectively audit offices of Commissioners of the Revenue participating in the Career Development Program.
- Purpose:** The purpose of this policy is to insure that the intent of the Commissioners Career Development Program, as authorized by Item 70 paragraph 1C, Chapter 951, and adopted by the Compensation Board on June 23, 2004, is being met by all Commissioners of the Revenue who certify their compliance with the provisions of the plan.
- Procedure:**
- A. On or before February 28 of each year the Compensation Board shall randomly select Commissioner of the Revenue offices to be audited.
- B. Upon selection, the Compensation Board will notify the Commissioner's office by fax and e-mail that they have seven calendar days to provide the following information in a sealed package to the Compensation Board for the Commissioners Career Development Audit Committee:
- Statement of the locality population and certification of the number of employees from that Commissioner's office who are participating and enrolled in the Deputy Commissioner of the Revenue CDP.
  - Verification that the Commissioner has resolved, within 90 days, all written appeals of assessment for Real Estate received by the office, if applicable.
  - Verification that State Income Tax returns are processed by the office in accordance with the guidelines outlined on the Certification Form, if applicable.
  - A random selection of three additional criteria listed on the Certification Form. These three additional criteria will be determined by the CDPA and will be identified to the MCR by the Compensation Board.
- C. These documents will be compiled by the MCR and forwarded to the Compensation Board in a sealed envelope. The CDPA will meet in February to review these documents and determine if the Commissioner has successfully passed the limited audit. These audits will be completed by February 28.
- D. If a candidate fails to adequately demonstrate that he/she has met one or more of the above standards in the audit, then the Commissioner of the

Revenue will fail the audit and the CDPA will recommend to the Compensation Board that the Commissioner will not receive the salary supplement. The CDPA shall not work with such candidate to allow him/her to correct or improve his/her documentation. At the conclusion of the day of the audit, the CDPA will report to the Compensation Board who has/has not met the standards of proof to pass the audit.

E. An officer may not be audited more than once during a three year period, thereby ensuring a more fair and accurate audit of all certified officers. The Audit Committee will reserve the right to re-audit a Commissioner of the Revenue that has been rejected for any reason in a previous audit.

**Effective Date:**

The above audit policy and procedures are effective January 26, 2005 and shall remain in effect unless further amended by the Compensation Board. The above audit policy and procedures are hereby made a part of the Commissioners of the Revenue Career Development Program Minimum Criteria.

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