STATE OF CALIFORNIA

BOARD OF EQUALIZATION

OFFICE OF EXECUTIVE DIRECTOR – MIC: 73
TELEPHONE: (916) 327-4975

Memorandum

To: Honorable Jerome E. Horton, Chairman
Senator George Runner, Vice Chair
Honorable Fiona Ma, CPA, Second District
Honorable Diane Harkey, Fourth District
Honorable Betty T. Yee, State Controller

Date: October 21, 2015

From: Cynthia Bridges
Executive Director

Subject: **PROTOCOLS FOR STAFF RESPONSE TO BOARD MEMBER INQUIRIES**

It is the responsibility of Board of Equalization (BOE) staff to provide exemplary, prompt and accurate responses to all inquiries from Board Members and their staff and to timely communicate these responses to BOE management. To ensure that BOE staff provides prompt responses, as well as the best and most accurate information available, the following guidelines have been developed.

The categories of information requests shown below are most commonly submitted to BOE departments by Board Members or their staff.

Topic	Contact	Response Recipients
Tax administration and agency operations	**Executive Director:** Cynthia.Bridges@boe.ca.gov, (916) 327-4975 **Chief Deputy Director:** David.Gau@boe.ca.gov, (916) 323-9070	All Board Members (and cc to Executive Director, Chief Deputy Director, and Deputy Director as applicable)
Constituent issues: audits, collections, tax compliance	**Field Operations Department**: Chief of Field: Wayne.Mashihara@boe.ca.gov, (310) 297-5252 Or Assistant Chiefs: Karen.Syverud@boe.ca.gov, (805) 654-4241 Raymond.Sanguinetti@boe.ca.gov, (510) 622-4351 Gilbert.Smith@boe.ca.gov, (310) 297-5251 Oscar.Martinez@boe.ca.gov, (949) 224-4805, or District Administrators of respective districts **Special Taxes Policy & Compliance Division**: Acting Chief, Special Taxes Policy & Compliance Division, Richard.Parrott@boe.ca.gov, (916) 552-8637, or Chief of Special Taxes Audit and Carrier Division, Debra.Kalfsbeek@boe.ca.gov, (916) 323-9462 **Property Tax Department: Deputy Director** Dean.Kinnee@boe.ca.gov, Chief of County-Assessed Properties Division (Acting), David.Yeung@boe.ca.gov (916) 274-3391, or Chief of State-Assessed Properties, Division, Ken.Thompson@boe.ca.gov, (916) 274-3300	Requesting Board Member (and cc to Executive Director, Chief Deputy Director, and Deputy Director)

Topic	Contact	Response Recipients
	Taxpayer Rights Advocate: Todd.Gilman@boe.ca.gov, (916) 324-2796	
Legal opinions/Investigations; Appeals	Chief Counsel: Randy.Ferris@boe.ca.gov , (916) 445-4380, or Assistant Chief Counsel of Tax and Fees Division: Robert.Tucker@boe.ca.gov, (916) 322-0437 Investigations & Special Operations Division: Randy.Silva@boe.ca.gov, (916) 323-3964	Requesting Board Member (and cc to Executive Director and Chief Deputy Director)
Tax/fee program policy or procedure issues or program data	**Business Tax and Fee Program Department**: Deputy Director (Acting): Lynn.Bartolo@boe.ca.gov, (916) 445-1441, or Tax Policy Division Chief: Susanne.Buehler@boe.ca.gov, (916) 324-1825 Special Taxes Policy & Compliance Division: Richard.Parrott@boe.ca.gov, (916) 552-8637 (Acting)	Requesting Board Member (and cc to Executive Director, Chief Deputy Director, and Deputy Director)
BOE operational issues such as building maintenance, space planning, lease management, procurement, contracts, records management, budget, budget change proposals, travel claims, information security, media and publication, etc.	Deputy Director of Administration: Edna.Murphy@boe.ca.gov, (916) 445-4272	All Board Members (and cc to Executive Director and Chief Deputy Director)
Board Member Office issues	Deputy Director of Administration: Edna.Murphy@boe.ca.gov, (916) 445-4272	Requesting Board Member (and cc to Executive Director and Chief Deputy Director)
Communication and Outreach	Office of Public Affairs: Yating.Campbell@boe.ca.gov, (916) 440-7144 Outreach Services Division: Bill.Hain@boe.ca.gov, (916) 322-6468	Requesting Board Member (and cc to Executive Director and Chief Deputy Director)
Information Technology	Technology Services Department: CIO Brenda.Fleming@boe.ca.gov, (916) 445-8677	Requesting Board Member (and cc to Executive Director and Chief Deputy Director)
Board meeting issues	Chief of Board Proceedings: Joann.Richmond@boe.ca.gov, (916) 322-9569, or Lead Tax Counsel for Executive Director: Deborah.Cooke@boe.ca.gov, (916) 324-2603	Requesting Board Member (and cc to Executive Director and Chief Deputy Director)

BOE Staff Procedures:

BOE staff should use the following procedures in response to inquiries:

1. All inquiries must be handled by the appropriate unit and Deputy Director or Division Chiefs as noted in the table above. Inquiries handled by staff below the Deputy or Chief must be forwarded to the Deputy or Chief for review and approval.
2. Responding units must acknowledge receipt of every Board Member inquiry as quickly as possible, preferably within 2-4 hours of receipt, whether received via email, memorandum, telephone call or voice mail. Acknowledgement of email and memoranda will be provided via email. Telephone calls and voice mails will be acknowledged both through a return telephone call and a follow-up email. A cc of the acknowledgement must be sent to the respective Deputy Director or Division Chiefs as noted, who shall immediately inform other units that will be working on the inquiry and the Chief Deputy Director and Executive Director.

   The acknowledgement will include:

   a. A restatement of the inquiry and expectations for response;
   b. A brief statement of staff's tentative action; and
   c. The estimated completion date/time.
   d. A statement that all response will be considered confidential during the development phase.

If not already a party to the inquiry, a cc of the acknowledgement should be sent to the Board Member's Chief of Staff.

BOE Staff Criteria for Response:

1. Staff assigned to work on the response will give a Board Member inquiry the highest priority and will address it before other workload, subject to certain exceptions for legislative deadlines, statutory, appeals, or litigation matters. Staff will make every effort to produce the best response possible by the estimated deadline.
2. In terms of substantive review and drafting, immediate supervisors and managers of any staff assigned to the inquiry will research and fully vet and approve all responses before sending them to the appropriate chief or deputy, based on the following:
   a. Consistency with current BEAM policies, Ops Memos, audit, compliance or other operational manuals, Strategic Plan, and/or other Board-approved documents;
   b. Identification of any resulting changes engendered by the response and evaluation of any financial impacts as well as impacts on current policy, operations, and processes;
   c. Compliance with current law, regulations, and legal opinions as determined by the Chief Counsel, including a statement as to whether a future regulatory change would be necessary.
3. If a deadline cannot be met, the Deputy, Division Chief or their assigned staff will promptly notify the Board Member's Chief of Staff and contact person via email and provide an alternative completion date with an explanation of the progress that has been made on the response and the steps yet to be completed. If the Board Member's Chief of Staff and contact person provides alternative directions for the response with a new deadline, the assigned BOE staff shall follow the same procedures and substantive review process stated herein.
4. A cc of all responses and notifications to Board Member inquiries must be sent to the Executive Director and Chief Deputy Director.
5. Once approved by the Board Member, it will be circulated to all members if it has agency wide implications on policy or operations.

Board Members and Board Member Staff:

To ensure that Board Members receive timely and consistent responses to their inquiries and to most efficiently and expeditiously utilize staff resources, Board Members are requested to have their staff use the following procedures:

1. If possible, send only one email per information request, with cc's to all BOE staff that your staff believes may have the information needed. Direct the inquiry to the contact(s) designated on the table above.
2. Include a due date for the response and provide a timeline indicating expectations. For example, note if the information is needed immediately, within two hours, by close of business the same day, in two weeks, or in a month following thorough research, etc. This will allow staff to appropriately assign and manage workload.
3. If requests are for immediate response, please follow-up with a phone call to appropriate contact noted on the table. To the extent possible, specify the particular focus of the inquiry.

Utilizing the above protocols will ensure that staff can provide the most consistent, accurate and timely response to all Board Member inquiries.

CB:ls

cc: Ms. Kari Hammond
Ms. Shellie Hughes
Mr. Sean Wallentine
Mr. Jim Kuhl
Mr. Russell Lowery
Ms Yvette Stowers