

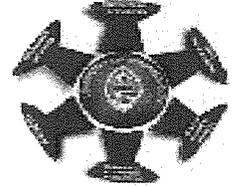


Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

GOVERNMENT OF GUAM
(GUBETNAMENTON GUÁHAN)

DEPARTMENT OF ADMINISTRATION
(DIPATTAMENTON ATMENESTRASION)

HUMAN RESOURCES DIVISION
(Dibision Inadilanto Yan Guinaha Para Taotao)
Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1120/1265 * FAX: (671) 477-7100



Benita A. Manglona
Director
Anthony C. Blaz
Deputy Director

FEB 08 2013

HRD NO.: OG-09-0313

MEMORANDUM

To: Acting Manager, Human Resources Division
From: Personnel Specialist III, Human Resources Division
Subject: **Proposed Creation of Position**
RE: Disclosure Officer

Buenas yan Háfa Adai! This memorandum is respectfully requesting the creation of the above referenced position in the classified service pursuant to Section 6303, Chapter 6, Title 4 of the Guam code Annotated. This position will be located within the Department of Revenue and Taxation, and reports to the Deputy Tax Commissioner. Our office conducted a comprehensive review of the department's request.

Based on our analysis, the Tax Enforcement Administrator is responsible for administering and overseeing the Examination, Collection and Criminal Investigation Branch within the Department of Revenue and Taxation. In the last few years the Tax Enforcement Administrator position has increased its duties and responsibilities regarding the monitoring of disclosure requirements, in accordance with the Guam Territorial Income Tax Laws (GTIT), §6103. The Tax Enforcement Administrator can no longer assume the extra duties since it is a crucial function of the department. The above referenced position is responsible for establishing policies and procedures as set forth in Publication 1075, Safeguards for Protecting Federal Tax Returns and Return information. In addition, the duties and responsibilities include the disclosures of Freedom of Information (FOIA), Sunshine Act (SA), and the Privacy Act (PA) of 1974. It will serve as a liaison during the Safeguard review of the Department of Revenue and Taxation with the IRS Disclosure Specialist. The Disclosure Officer position will be responsible for conducting annual Disclosure Awareness Training and administering the departments Oath procedures to all incoming employees and temporary staffs.

Furthermore, the above proposed referenced position will have the responsibility of coordinating the exchange of federal tax and other official information between the IRS, the public and authorized representatives of the state taxing agencies, other federal agencies, local government and U.S. Attorneys to ensure timely response with appropriate delegated signatures for review. It is evident through the course of our review that there is a need for a full time Disclosure Officer Position in order to ensure the protection of tax return and return information. The above proposed referenced position is instrumental to the Department of Revenue and Taxation in order to conform to the safeguarding requirements and disclosure laws on tax return and return information.

HRD NO.: **OG-09-0313**
RE: **Disclosure Officer**
2 of 2

The following is our recommended Hay Evaluation for the Proposed Disclosure Position:

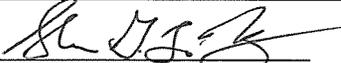
POSITION TITLE	KNOW-HOW	PROBLEM SOLVING	ACCOUNTABILITY	TOTAL POINTS	PAY GRADE
Disclosure Officer	E II 2 304	E 3 38% 115	E 3 C 152	571	P

Attached is the proposed job specification for your review. Lastly, in accordance with our policy on creation of positions, the proposed job specification will be posted on the DOA website for a period of 10 working days with a copy of the established specifications to be forwarded to the requesting department for posting on their website and notify all other HR offices via email.

Should you have any questions, please do not hesitate to contact our Classification and Pay Branch at 475-1201/1265 or 1123. ***Dangkolo na Agradesimiento!***


LORA J.R. MOJICA

Attachments

Concurred:  Shane G.L. Ngata, Acting Human Resources Manager Date: <u>02/08/13</u>
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**DISCLOSURE OFFICER
(PROPOSED)**

PROPOSED

NATURE OF WORK IN THIS CLASS:

Manages the Disclosure of Information and Safeguard programs and policies of the Department of Revenue and Taxation.

Employee serves as the primary contact for tax information exchanges with Federal and Local governments. Employee is responsible for oversight of, and adherence to, the exchange provisions of the Basic and Implementing Agreements with one or more local agencies regarding income tax matters.

ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all the duties which may be performed.)

Develops, disseminates, and administers specific local programs, practices, and procedures in accordance with regulatory, national, and area guidelines.

Establishes policies and procedures as set forth in Publication 1075, Safeguards for Protecting Federal Tax Returns and Return information.

Reviews and approves the release and non-release of extremely sensitive and classified tax information exchange of the Department of Revenue and Taxation.

Provides technical guidance and direction to internal and external customers on Disclosure/Privacy matters.

Coordinates the release and non-release of information requests in compliance with the Freedom of Information Act (FOIA), the Sunshine Act (SA), and the Privacy Act (PA) of 1974.

Reviews and researches requests for selected assignments under Internal Revenue Code (IRC) Section 6103; analyzes and prepares appropriate correspondence.

Coordinates the exchange of federal tax and other official information between the IRS, the public and authorized representatives of the state taxing agencies, other federal agencies, local government and U.S. Attorneys to ensure timely response with appropriate delegated signatures for review.

Conducts internal inspections to ensure that the department is in compliance with Publication 1075 regarding safeguarding Federal Tax Information (FTI).

Coordinates demands for testimony and/or production of records from private and government attorneys. Accompanies and/or provides disclosure advice to employees and counsel during testimony appearances; Secures appropriate clearance from legal counsel.

**DISCLOSURE OFFICER
(PROPOSED)****PROPOSED**

Serves as a liaison during the Safeguard review of the department; Schedules and coordinates employees for interviews and walk through with the IRS Disclosure Specialist; Prepares response for the Director's approval to the recommendations provided after the review. Ensures the IRS recommendations are implemented.

Provides information to Operating/Functional Division regarding disclosure of information under the Disclosure/Privacy statutes.

Conducts annual Disclosure Awareness training related to the Freedom of Information Act (FOIA), Sunshine Act (SA), Privacy Act (PA), IRC Section 6103, Guam Code Annotated Section 26120 and other Disclosure/Privacy statutes.

Prepares and submits electronic reports to the IRS Disclosure Office in a timely manner as required by IRS Pub 1075.

Performs functional and/or quality reviews in other Functional or Operating Divisions in order to determine compliance with Disclosure/Privacy Regulations. Provide necessary report of findings and recommendation for appropriate management official.

Develops, reviews, assess, and approves negotiated agreements, MOU's, and electronic data exchanges to ensure disclosure policy and procedures are followed by all parties.

Administers the departments Oath procedures to all incoming employees and temporary staffs; responsible to keep a database of employees who have taken the oath as well as responsible for updating these oaths and records on an annual basis.

Analyzes, prepares and responds to requests and all FOIA/SA/PA requests; gathers prepares and responds to all Ex Parte court orders.

Assists Federal and Local Law Enforcement with the department's public records and maintains confidentiality to protect their ongoing investigation; Reviews private contractors and federal and local agencies receiving tax information.

Researches and analyzes AS400 system and other branches in response to casework; Document case files as the actions occur.

Performs related duties as required.

**DISCLOSURE OFFICER
(PROPOSED)****MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:****PROPOSED**

Knowledge of disclosure legislation, such as the Freedom of Information Act (FOIA), Internal Revenue Code Section 6103, Sunshine Act (SA), Guam Code Annotated (GCA) Section 26120, the Privacy Act, and the policies and procedures there under, and their application to DRT/IRS records, information and operations.

Knowledge in applying analytical techniques used to resolve recurring technical problems and issues where Disclosure/Privacy statutes and guidelines must be interpreted in comparable Disclosure/Privacy matters.

Knowledge of oral and written communication techniques to document actions taken on case files and to meet and deal with taxpayers and other internal and external customers.

Knowledge of the disclosure programs, its purpose, the availability and use as needed to perform research and functional reviews.

Knowledge of Internal Revenue Code, IRMs, GCA and other laws and guidelines, and their application to the Department's records, information, and operations as they relate to the administration of tax laws.

Ability to apply analytical techniques to resolve recurring technical problems and issues where Disclosure/Privacy statutes and guidelines must be interpreted in comparable to Disclosure/Privacy matters.

Ability to interpret and apply pertinent disclosure laws, rules, regulations, court decisions and other technical guidelines.

Ability to make work decisions in accordance with program guidelines.

Ability to maintain confidential information.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare reports.

Skill in the safe operations of a motor vehicle.

**DISCLOSURE OFFICER
(PROPOSED)**

PROPOSED

MINIMUM EXPERIENCE AND TRAINING:

- A.) Four years of experience as a Disclosure Officer, Revenue Agent IV, Tax Investigator II or equivalent work, and graduation from a recognized college or university with a Bachelor's Degree in accounting, business administration or related field.
- B.) Any equivalent combination of experience and training beyond the Bachelor's Degree which provides the minimum knowledge, abilities and skills.

ESTABLISHED: FEBRUARY 2013
AMENDED: NONE

PAYGRADE: P

HAY EVALUATION:	KNOW-HOW:	E II 2	304
	PROBLEM SOLVING:	E 3 38%	115
	ACCOUNTABILITY:	E 3 C	<u>152</u>
	TOTAL POINTS:		571

**BENITA A. MANGLONA, Director
Department of Administration**

**EDDIE BAZA CALVO
GOVERNOR OF GUAM**

DEPARTMENT OF ADMINISTRATION POSITION DESCRIPTION QUESTIONNAIRE

I. IDENTIFICATION

Official Position Title: <u>DISCLOSURE OFFICER</u>	Official Position No.: _____
Job Location: <u>DEPARTMENT OF REVENUE & TAXATION</u>	
(Department/Agency)	(Division)
Name: _____	
Last	First
Middle Initial	Position Vacant
Pay Grade: _____	[XX] Classified [] Unclassified
Supervisor: _____	[] Position Vacant
(Name of Direct Supervisor)	Title of Supervisor

II. DESCRIPTION OF DUTIES

Duty NO. or % of Time	ESSENTIAL FUNCTIONS: Organize and list duties and responsibilities that MUST be performed. List duties in one of the formats below.
	<p>(1) The daily work assignments, beginning with the first duty and ending with the last duty for the day.</p> <p>(2) Percentage of time and show % for each (total % equals 100%).</p> <p>(3) Order of importance, beginning with the most important.</p> <p>Mark (✓ or X) one format only: [] (1), [] (2), [] (3)</p>
5%	Develops, disseminates and administers local programs, practices and procedures in accordance with regulatory, national, and area guidelines relating to Federal tax information and disclosure.
4%	Establishes policies and procedures as set forth in Publication 1075 (Safeguards for protecting Federal Tax Returns and Return Information.
4%	Provides technical guidance and direction to internal and external customers on Disclosure/Privacy matters.
10%	Reviews and approves the release and non-release of information requests in compliance with the Freedom of Information Act (FOIA), the Sunshine Act (SA) and the Privacy Act (PA) of 1974. Analyzes and responds to all FOIA, SA, and PA requests.
10%	Reviews and researches requests for selected assignment under Internal Revenue Code (IRC) Section 6103, analyzes and prepares appropriate correspondence.
5%	Coordinates the exchange of Federal tax and other official information between the IRS, the public and authorized representative of the state taxing agencies, other Federal agencies, local government, and US Attorney's to ensure timely response with appropriate delegated signatures for review. Requests also include the release of personnel records.
5%	Conducts internal inspections to ensure that the department is in compliance with Publication 1075 regarding safeguarding of Federal Tax Information (FTI). Discusses findings with top level officials and prepares written reports to formally communicate the findings and appropriates actions to correct if necessary.
2%	Coordinates demands for testimony and/or production of records from private and government attorneys. Accompanies and/or provides disclosure advice to employees and Counsel during testimony appearances. Secure appropriate clearance from legal counsel.
2%	Serves as liaison during the Safeguard Review of the department. Schedule and coordinate employees for interviews and walk through with the IRS Disclosure Specialist. Prepare response for Director's approval to the recommendation provided after the review. Ensure that IRS recommendations are implemented.
10%	Develops and maintains a safeguard program to ensure proper measures are employed by employees/vendors receiving confidential information.
10%	Directs integration of the disclosure program internally with other programs and externally with the taxpaying public and other government and public agenda.
3%	Provides information to Operating/Functional Division regarding disclosure of information under the Disclosure/Privacy statutes.
3%	Conducts annual Disclosure Awareness training related to the Freedom of Information Act, Sunshine Act, Privacy Act, IRC Section 6103, Guam Code Annotated Section 26120 and other Disclosure/Privacy statutes.
2%	Refers allegations of unauthorized disclosure to the appropriate investigative agency

2. FORMAL EDUCATION OR TRAINING:

Mark (✓ or X) the **most** applicable education level required.

- a. Below High School – Show Number of Years
- b. High School Graduation / GED
- c. Vocational / Technical School

Show specific training that is required by this position.

- d. Some College

Show number of Semester Hours _____ or Quarter Hours _____.

Show specific courses required by the essential functions of this job.

- e. College Degree (Show major area of study required.)

Associate's : _____

Bachelor's: Accounting, Business Administration or related fields

Master's: _____

Beyond Masters: _____

3. CRITICAL SKILLS / EXPERTISE: List specialized skills or specialization needed to perform essential functions.

Knowledge of Internal Revenue Code section 6103, Guam Code Annotated (GCA) section 26120, the Privacy Act of 1974, the Sunshine Act/Freedom of Information Act, the policies and procedures there under, and there application to DRT/IRS records , information and operations

Knowledge of the internal revenue code, Internal Revenue Manuals, Guam Code Annotated and other laws and guidelines and their application to the Departments' records, information and operations as they relate to the administration of tax laws.

Knowledge of the Department's mission, general administrative and management procedures, organizational structure, functional responsibilities, procedures and the purpose and use of the Department's policies sufficient to understand and assess the effectiveness of the Disclosure/Privacy accomplishments to the Department's goals and objectives to ensure compliance with disclosure regulations.

Knowledge in applying analytical techniques used to resolve recurring technical problems and issues where disclosure/privacy statutes and guidelines must be interpreted in comparable Disclosure/Privacy matters

Knowledge of the Disclosure programs, its purpose, the availability and use as needed to perform research and functional reviews.

Knowledge of oral and written communication techniques to document actions taken on case files and to meet and deal with taxpayers and other internal and external customers.

Knowledge of the Department's organization and the operating/functional divisions in order to locate and identify documents necessary for the resolution of SA/FOIA, PA, GCA Section 26120 and IRC Section 6103 cases

4. LICENSE, REGISTRATION OR CERTIFICATION:

List possession of required license, professional registration/certification needed to perform essential functions.

Driver's License

B. MENTAL / VISUAL, PHYSICAL, AND ENVIRONMENTAL JOB REQUIREMENTS:

1. Mark (✓ or X) the most appropriate physical requirement(s) for the job.

- [X] Sitting The job requires the employee to sit in a comfortable position most of the time. The employee can move about.
- [] Sitting Employee is required to sit for extended periods or time without being able to leave the work area.
- [] Sitting/Standing/Walking The employee is required to sit, stand, walk most of the time.
- [] Climbing Employee is required to climb ladders or scaffolding or to climb and work in overhead areas.
- [] Lifting Employee is required to raise or lower objects from one level to another regularly.
- [] Pulling and/or Pushing The job requires exerting force up to _____ pounds on a regular basis to move the object to or away from the employee.
- [] Carrying The employee is required, on a regular basis, to carry objects in his or her arms or on the shoulder(s).
- [] Reaching The employee is regularly required to use the hands and arms to reach for objects.
- [] Stooping and Crouching The employee is regularly required to bend forward by bending at the waist or by bending legs and spine.
- [] Crawling Employee is required to work in a confined space and/or to crawl and move about on his or her hands and knees.
- [] Speaking The job requires expressing ideas by the spoken word.
- [] Listening The job requires the perception of speech or the nature of sounds in the air.
- [] Other Describe the requirement.

2. Mark (✓ or X) the most appropriate mental / visual requirement for the job.

- [] General Intelligence (typical requirement for machine operators, office staff, etc.)
- [] Motor Coordination Skills (typical for automotive mechanic, painter, etc.)
- [] Coordination of Eyes, Hands, and Feet (typical for tractor trailer driver, fire fighter, line electrician, etc.)
- [X] Verbal Intelligence (typical for counselors, customer service representatives, etc.)
- [] Numerical Intelligence (typical for an accounting clerk, cargo checker, etc.)
- [] Other: _____

3. The job's most appropriate work environment and the weather exposure.

Show what percent of a typical workday is spent.
(Select one response only)

- 90 % Indoors in a comfortable temperature-controlled environment (for instance, in an office).
- _____ % Indoors in a non-temperature-controlled environment (such as an open garage, storerooms and warehouses, etc.)
- _____ % Outdoors exposed to changing weather conditions (for instance, rain, sun, wind, etc.)
- _____ % Outdoors but in an enclosed vehicle protected from extreme weather conditions.

4. Other physical working conditions

[] Mark (X or √) if none of the following is applicable.

Show what percent of a typical workday this position is exposed to:

- ____% Air contamination (i.e., dust, fumes, smoke, toxic conditions, disagreeable odors).
- ____% Vibration (i.e., operating jackhammer, impact wrench).
- ____% Noise (Exposure at a level enough to cause hearing loss or fatigue).
- ____% An improperly illuminated or awkward and confining work space.
- ____% Working above ground level where the chance of falling exists (i.e., on ladders, rooftops, bucket trucks, scaffolding).
- ____% Lifting or carrying items or objects. Describe item/object and weight:

- ____% Heat. Describe source and degree of high temperature.

- ____% Cold. Describe source and degree of cold temperature:

- ____% Other hazards. Describe:

5. Describe the working conditions that are irregular or unusual for the job and show frequency of exposure.

[] Mark (X or √) if not applicable.

CONDITION	FREQUENCY OF EXPOSURE

C. Work Schedule/Hours – Mark (√ or X) the most appropriate work schedule/hours for the job.

[X] Regular – Standard Eight (8) hours daily, Monday – Friday

[] Irregular – Shift work – A 24-hour work operation.

[] Regular / Irregular – Overtime hours with overtime pay entitlement
State Purpose and Total Hours required per pay period:

[] Regular / Irregular – Overtime hours without overtime pay entitlement
State Purpose and Total Hours required per pay period:

The information given on this position is complete and correct.

Signature of Employee

Date

e. Does the employee participate in (mark those appropriate) the Formulation, Interpretation, and/or Application of Agency/Department policy. Give examples:

f. The employee (mark one)

- Performs routine, well-defined tasks,
- Performs moderately complex tasks requiring moderate knowledge of Agency's/Department's work; or
- Performs complex tasks requiring extensive knowledge of Agency's/Department's work.

I certify to the accuracy of the description of duties, responsibilities and organizational relationships provided herein; further, that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes on the use of public funds. The false or misleading statement may constitute violations of such statutes or their implementing regulations.

M Benito

Signature of Immediate Supervisor

2/20/13

Date

M Benito

Signature of Department/Agency Head

2/20/13

Date

DEPARTMENT OF ADMINISTRATION

POSITION DESCRIPTION QUESTIONNAIRE INSTRUCTIONS

WHO SHOULD COMPLETE THE QUESTIONNAIRE?

- (1) The employee occupying the position (jobholder) completes the first six (I-VI) sections of the questionnaire.
- (2) The employee completes Section VII if he/she chooses to do so. If the employee decides not to complete Section VII, mark the box provided. The direct supervisor will then complete Section VII for the employee.
- (3) The direct supervisor completes Section VIII. It is to add or clarify any of the information provided by the employee/jobholder or to provide different information.
- (4) The direct supervisor completes the questionnaire for vacant positions.
- (5) Section IX is completed by the Human Resources Office.

I. JOB IDENTIFICATION:

- Position Title: Show the official (payroll) title only.
- Official Position No.: Show the official number provided in the staffing pattern for the job. Although the employee/jobholder may change from time to time, the position number does not change. It is a position management tool.
- Job Location: Show the exact location of the position within the organization.
- Direct Supervisor: Show the official position title and name of supervisor or manager to whom the jobholder must report.

II. JOB DESCRIPTION:

ESSENTIAL FUNCTIONS: These are the required job duties of the position that a qualified person must perform. Under the Americans with Disability Act, the duties are performed either with or without a "reasonable accommodation." Without one of the essential functions, the need for the job is changed.

The description of functions performed must be short, clear and correct. It should tell what is done and its purpose or why. It should not tell how it is done. The duties are specific. Do not use unclear, general statements. Do not use additional papers.

Organize and list the job functions in one of the formats selected below. Mark the format selected. The format selected is only for the purpose of organizing the description of the job. It will not determine the job's classification and pay.

- (1) Daily work assignments – proper for job functions that are repetitive and have specific work operations and procedures. List the functions beginning with the first daily work assignment and ending with the last work assignment.
- (2) Percentage of time – proper for jobs that have varied functions and responsibilities. List the functions by percentage of time spent, beginning with the highest percentage. The total % should equal 100%.
- (3) Order of importance – proper for job functions that provide levels of importance. List the functions beginning with the most important function and ending with the least important. All functions are performed, however.

NONESSENTIAL FUNCTIONS: Nonessential functions are tasks that are minor, or not required to the completion of the essential functions. In addition, nonessential functions are those that could be performed by other workers. The phrase, "performs related duties as assigned" is normally listed here.

III. MINIMUM QUALIFICATION REQUIREMENTS:

These are the minimum requirements needed to qualify for the job. They are necessary for satisfactory performance of the job's essential functions. It is not to show the employee's (jobholder's) qualifications. They are used further in the job analysis necessary for the creation of position classification standards.

Experience – Show the type and length (months or years) of experience needed by a qualified applicant to perform the essential functions of the job.

Education – Show the formal schooling or training required for a qualified applicant to perform the essential functions of the job.

10-09-0313



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

FELIX P. CAMACHO, Governor Maga'lahi
MICHAEL W. CRUZ, MD, Lt. Governor Tifente Gubetnadot

ARTEMIO B. ILAGAN, Director
Direktot
PAUL J. PABLO, Acting Deputy Director
Actot Segundo Direktot

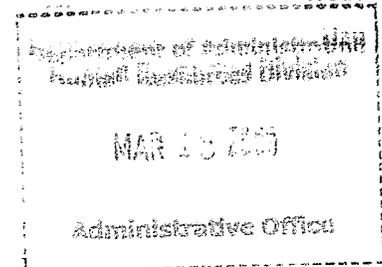
March 11, 2009

MEMORANDUM:

TO: Director, Department of Administration

FROM: Director

SUBJECT: Request to Establish a Permanent Full-Time Employee Disclosure Officer Position



Key: 510X - 00210

Attached herewith is the position description, job announcement, and recommended pay grade prepared by the Department of Revenue & Taxation (DRT) for the abovementioned position. As previously discussed, DRT is in need of a permanent full time employee Disclosure Officer. The duties are currently part of the collateral assignments of the Tax Enforcement Administrator who is responsible for administering and overseeing the Tax Enforcement Division (TED). The TED includes the Examination Branch, Collection Branch and Criminal Investigation Branch which already require outmost attention as this is the Division that is responsible for ensuring voluntary compliance through its enforcement efforts and ensuring that tax revenues are collected in a timely manner. Because of the increasing demands in the duties of the Disclosure Officer, the Tax Enforcement Administrator appointed a designee, the Acting Criminal Investigation Supervisor, to assume the duties of Disclosure Officer for the past several years.

Note that this position is not new to our Internal Revenue Service counterparts as they have always employed Disclosure Officers to ensure protection of tax return and return information, respond to inquiries by tax representatives, counsel, media, general public, taxpayers, etc, and to also educate employees of their responsibilities as officers or agents of the IRS. This position is necessary to monitor all disclosure requirements in GTIT §6103, the Sunshine Act, the Freedom of Information Act and the Privacy Act of 1974. As transparency in the Government of Guam is often sought by the media, the general public, litigation, the court system, other local and federal agencies, the need to establish this full time position is definitely warranted.

Your expeditious handling of this matter is appreciated. Should you require more information, feel free to contact Edmund Villanueva, COA, at 635-1749.

Artemio B. Ilagan
ARTEMIO B. ILAGAN

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MAR 12 AM 10:23
DIRECTOR'S OFFICE

