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KPMG's role is limited to the services and deliverables articulated in the Contract for Professional Services dated March 18, 2014 as subsequently amended (the "Engagement Contract"). It is understood that any actions taken by the Government of the Commonwealth of Puerto Rico related to those services and deliverables may involve numerous factors that are outside of the Contract's scope. KPMG's services and deliverables cannot take such factors into account and, therefore, recommendations for such actions are not implied and should not be inferred from these services and deliverables. Further, while such deliverables may include analysis of certain legislative initiatives, no service described in the Engagement Contract and/or subsequent amendments will involve advising the Department regarding lobbying or other public policy advocacy activities related to legislation or regulation, including evaluating the likelihood of enactment of any proposed initiative or providing advice to the Department as to methodologies to ensure enactment. KPMG cannot undertake any role in connection with the Contract services that could be deemed lobbying, public policy advocacy, or impair the independence of KPMG as an auditor for the Department of the Treasury such as drafting legislation and engaging in implementation assistance.

2 About this Report

2.1 Purpose of the High Level Target Operating Model Design

The purpose of this document is to present a high level proposed target operating model, based on the decisions made by the Internal Revenue Area (IRA) regarding the prioritized opportunities of improvement presented in Prioritized Opportunities for Target Operating Model Design report.

2.2 Report Scope

The recommend changes to the existing Target Operating Model considers six (6) operational components:

- Services, Functions and Processes
- Organization and Governance
- Technology
- Sourcing and Locations
- Performance Management
- People and Skills

3 Target Operating Model (TOM) Design Elements

An operating model is the culmination of the operations strategy of an enterprise. It describes how the enterprise operates across the process, organization, and technology domains in order to deliver the value defined by the business strategy. In essence, the operating model is the delivery vehicle of the organization's business model.

Operating models have inherent complexity with many components interacting to deliver the enterprise's products and services. Therefore, an operating model assessment and design requires a holistic approach for dealing with complex systems. A design technique used to address complex business problems is to break the problem into logical components to better structure the assessment and design process.

3.1 Assumptions for TOM Design

The proposed Target Operating Model has been built considering the following assumptions:

- Operational focus on performance and primary outputs and deliverables
- Improved organizational structure, governance and capabilities in support of an organizational change that enables the administration to achieve their tax reform strategy as well as to sustain increased levels of performance
- Focus on performance, exceptions and business priorities
- Improved, standardized and consistent business processes
- Clear link between tax reform goals and operational measurements across the Department
- A motivated organization with ambitious, yet realistic goals

TOM components and priorities in this report have been vetted and agreed to by the Department.

3.2 Target Operating Model Components

A Target Operating Model (TOM) is a visual representation of an organization's 'continuing' design decisions that are required to execute its business and strategy model, including its structure, functions and relationships and is driven by the Department's vision, values and desired capabilities.

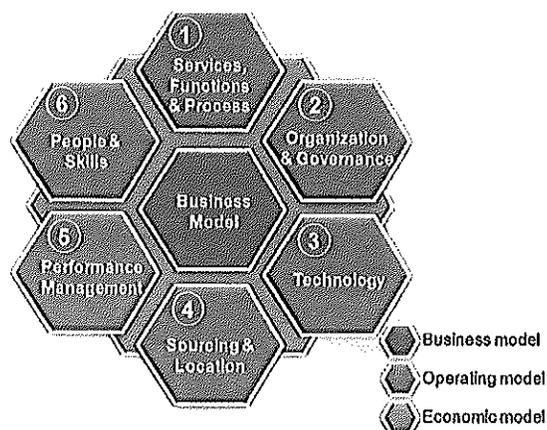


Figure 1. TOM Components

Organizations are complex systems consisting of several interconnected components. As a result, a Target Operating Model design is a systematic design process which breaks this complex machinery down into its logical components and deploys the appropriate analysis and design techniques for each component to build a better model. KPMG's objective for the TOM design is to optimize the overall business system in order to deliver a first step to help improve the business performance of the Department.

KPMG analyzed, assessed and presented the status for the Department's current operations on the Current Operating Model Assessment Report. As a result of this assessment, a series of initiatives derived from the hypotheses, and a series of prioritized opportunities, were developed and validated with the Department's management level, which have been subsequently used to design the future TOM, according to the following operational components:

1. **Services, Functions and Processes:** presents the proposed services and the high-level functions and processes that support the Department's operations.
2. **Organization and Governance:** presents the proposed organization and governance structure (including controls);
3. **Technology:** presents the proposed technology services, applications and infrastructure supporting the business;
4. **Sourcing and Locations:** presents the proposed locations where the Department should conduct business.
5. **Performance Management:** presents the proposed business performance metrics and measurement processes.
6. **People and Skills:** presents the proposed staffing levels and skill sets.

The proposed status for each of the TOM's component will be presented and detailed in Section 4 of this Report. Sub-section 2.3 presents the proposed value chain for the Department.

3.3 Proposed Value Chain

According to Michael Porter, a value chain is the sum of activities that create and add value within an organization. The value chain concept focuses on primary and supporting "value-creating" processes, which allows the organization to reach its goals. The value chain for the tax administration is presented below.

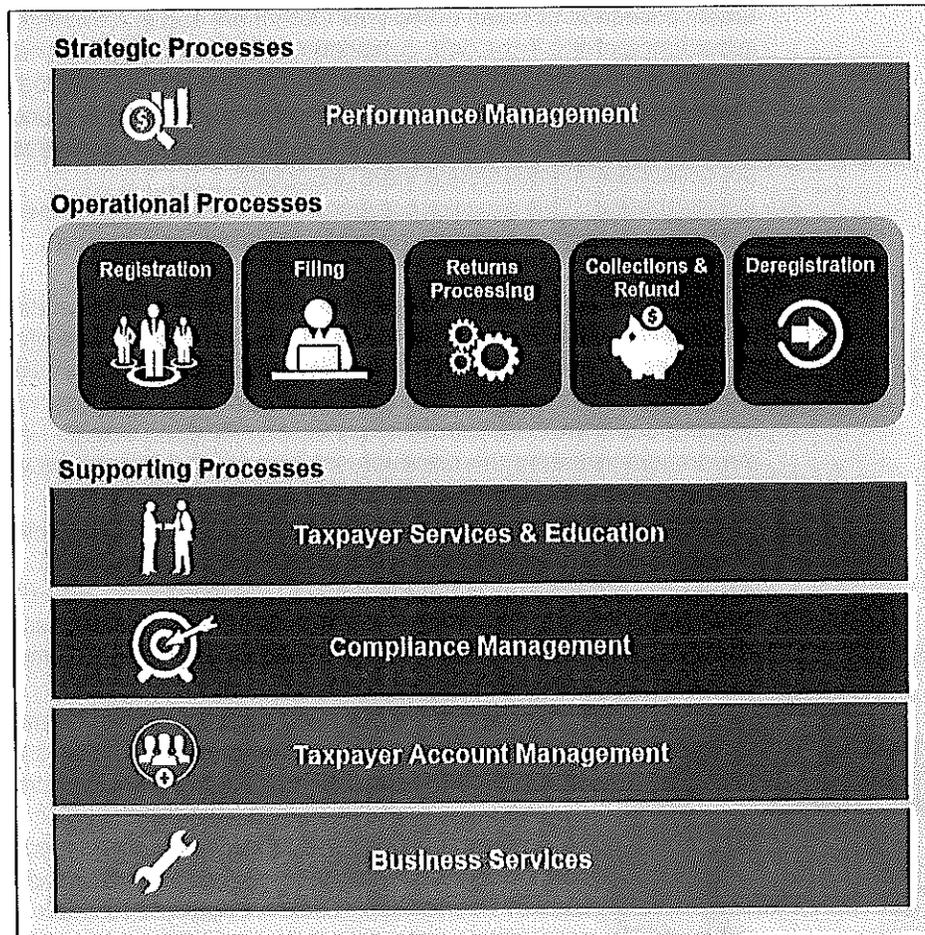


Figure 2 Proposed Value Chain

The value chain considers the following processes:

- a. Strategic Processes
 - o *Performance Management:* These processes consist on defining the strategy for the tax administration and monitoring the results of core processes' performance based on the different dashboards and performance reports of the Department.
- b. Operational Processes
 - o *Registration:* This process consists on the creation of a taxpayer profile within the tax administration, considering the issue of a Taxpayer Code Identification, which will be further used by the tax administration to maintain relation with taxpayers. This process also presents a

- o *proposed mechanism to issue web credentials to taxpayers in order to facilitate access to the Department's web portal.*
 - o *Filing:* This process consists on the submission and reception of the tax return forms.
 - o *Returns Processing:* This process consists on the calculation of any debit/credit, according to the submitted tax returns forms.
 - o *Collections and Refunds:* This core process focuses on the routine timely collection of taxes owed (Tax Collection) and is administered in accordance of the Tax Code, considering different collection methods for taxpayers with past due amounts and taxpayers who fail to file. This process includes the preparation and execution of the Contribution Collection Program, which is aimed at converting tax receivables into tax collections in accordance with Tax Code.
 - o *Deregistration:* This process presents the major activities to be held in order to deregister a taxpayer from the Department's system.
- c. **Supporting Processes**
- o *Taxpayer Services and Education:* This support process consists of providing assistance to taxpayers concerning any tax service provided by IRA, as well as issue resolution related to contribution calculations. It also includes the development and execution of programs to guide, regulate and train the community on topics related to taxes. Time and effort spent assisting the taxpayer with timely, accurate filings will reduce the effort spent on compliance and enforcement
 - o *Compliance Management:* This support process includes the planning and conducting of audits and investigations on returns filed by taxpayers and monitoring the results of these initiatives. Risk Based Compliance and enforcement includes routine audits designed to identify inadvertent noncompliance leveraging data analytics and understanding the risk profile of taxpayers.

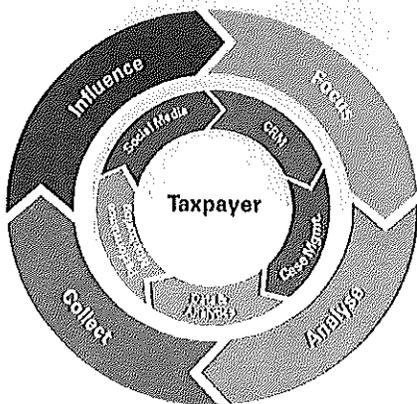


Figure 3 Compliance Management

This process is focused on the selection of taxpayers and tax returns to be investigated and obtaining the information to recommend how the corresponding Bureau should proceed. Also, compliance and enforcement is designed to target non-filers, scofflaws and those who intentionally violate the fiscal and tax laws of Puerto Rico. Once a taxpayer has been selected, investigated and identified as a tax evader or is suspected of fraud, a formal criminal investigation takes place to dictate a court sentencing. The evidence obtained on possible fraud or violations of fiscal laws are submitted to the Department of Justice.

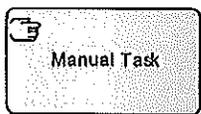
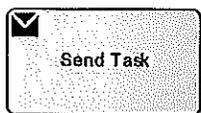
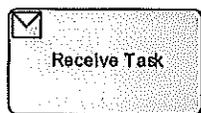
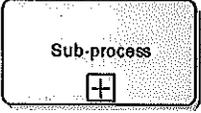
- o *Taxpayer Account Management:* This supporting process is focused on the creation and maintenance of the taxpayer profile, which serves as an integrated source of data for inquiries, transactions and decision making process.
- o *Business Services:* This supporting process provides technology and human resources support to the Department's operations.

The following subsection presents the nomenclature that has been used to diagram the processes that will be impacted by the evolution of a TOM operational component.



3.4 Business Processes Nomenclature

To provide visual aid, each process presents a diagram based on Business Process Management Notation (BPMN 2.0) using the following nomenclature:

| Element | Action |
|---|--|
|  <p>Activity</p> | <p>Represents work that is performed within a business process. An activity can be modeled as a:</p> <ul style="list-style-type: none"> ▣ Sub-Process - a compound activity that is defined as a flow of other BPMN 2.0 elements, or ▣ Task - an activity that cannot be broken down into a smaller unit <p>As a sub-process, the activity can be made a component that links to a dependent diagram containing the flow of other BPMN elements.</p> |
|  <p>Service Task</p> | <p>Task that uses a service that could be a web service or an automated application.</p> |
|  <p>Manual Task</p> | <p>Task that is expected to be performed without the aid of any business process execution, application or automation.</p> |
|  <p>Send Task</p> | <p>Task designed to send a message to an external participant in the process.</p> |
|  <p>Receive Task</p> | <p>Task designed to wait for a message to arrive from an external participant in the process.</p> |
|  <p>Sub-process</p> | <p>A series of activities supporting a business process.</p> |
|  <p>Start Event</p> | <p>Defines the initiating event in a process.</p> |
|  <p>Signal Start Event</p> | <p>The start of the process is triggered by the initiation of a signal that has been broadcast from another process. The signal is not a message.</p> |
|  <p>End Event</p> | <p>Defines the terminating event in a process.</p> |

| Element | Action |
|--|--|
|  <p data-bbox="329 373 427 394">Data Store</p> | <p data-bbox="532 268 1300 323">Defines a place where the process involves reading or writing data, e.g., a database or a filing cabinet.</p> |
|  <p data-bbox="310 506 440 527">Message Event</p> | <p data-bbox="532 432 1170 453">Defines a specific type of event, due to notification sending.</p> |
|  <p data-bbox="342 653 418 674">Gateway</p> | <p data-bbox="532 562 1312 638">Defines a decision point in a business process. If a condition is true, then the process continues one way, if not, then the process continues in a different direction.</p> |
|  <p data-bbox="302 804 451 825">Inclusive Gateway</p> | <p data-bbox="532 705 1312 760">A gateway node set to inclusive is used to model the situation where the outgoing flows with a true condition are executed concurrently.</p> |
|  <p data-bbox="302 905 451 926">Timer Start Event</p> | <p data-bbox="532 837 1247 892">A timer start event is used when the start of a process occurs on a specific date or cycle time.</p> |

Table 1 Business Processes Nomenclature

3.5 Business Continuity Management (BCM)

Business Continuity Management is a business-owned, business-driven process that establishes a fit-for-purpose strategic and operational framework designed to:

- ❑ Proactively improve an organization's resilience against the disruption of its ability to achieve its key objectives;
- ❑ Provide a rehearsed method of restoring an organization's ability to supply key products and services to an agreed level within an agreed time after a disruption; and
- ❑ Deliver a proven capability to manage a business disruption and protect the organization's reputation and brand.

BCM also identifies potential impacts that threaten an organization and provides a framework for building resilience with the capability for an effective response that safeguards the interests of its services, data and information, the brand and organizational reputation.

BCM is more than just an information technology issue, it is a pertinent business issue that needs to consider all areas of the organization, resulting in a scope that extends beyond current operations. BCM considers a wide range of topics to manage the continuity of the organization including (see figure 4):

- ❑ IT Contingency Plan - Information technology risk,
- ❑ Disaster Recovery Plan (DRP) - Recovery procedures,
- ❑ Occupant Emergency Plans (EOP) - Safety personnel plans,
- ❑ Crisis Management Plan (CMP) and Continuity of Operations Plan (COOP) - Crisis management and operational and organizational procedures

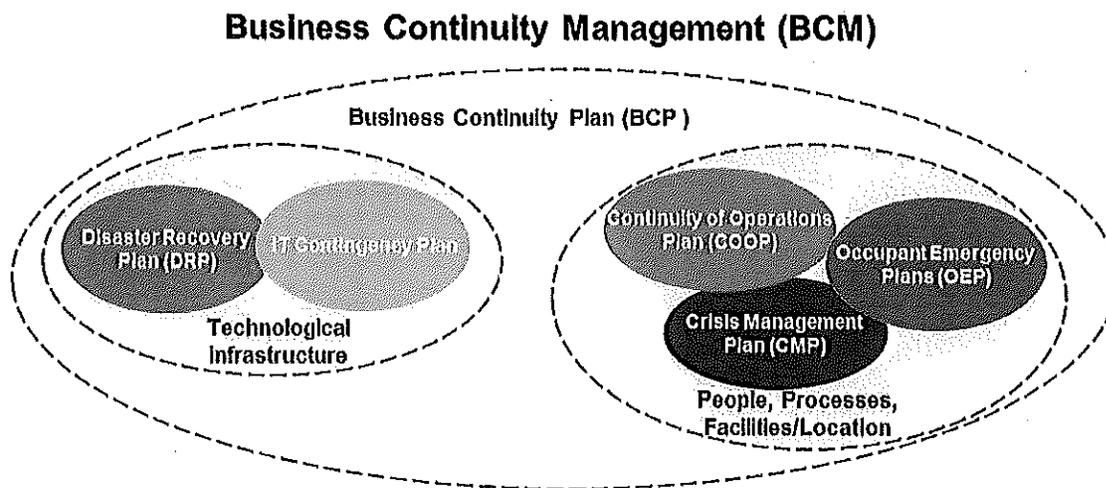


Figure 4 Business Continuity Management

4 Capability Evolution

The IRA will have to gradually evolve the capabilities of its operations, according to the following capability evolution model:

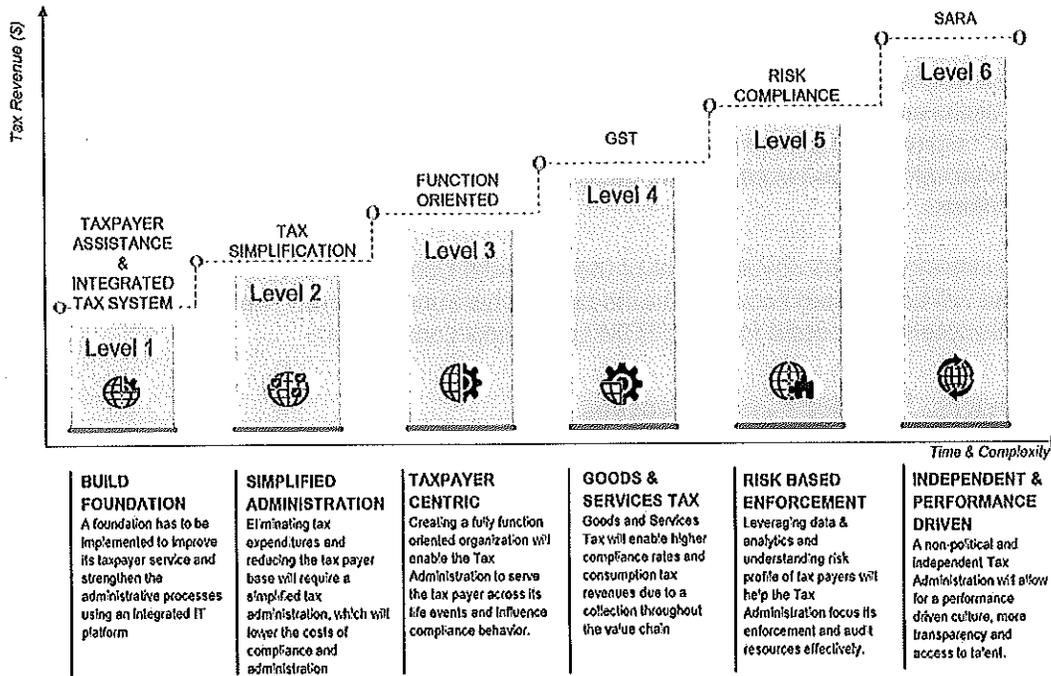


Figure 5 Capability Evolution

The chart below shows the impacted operational component for each evolution level.

| Capability Evolution Level | Processes | Organization and Governance | Sourcing and Locations | Technology | Performance Management | People and Skills |
|---------------------------------------|-----------|-----------------------------|------------------------|------------|------------------------|-------------------|
| 1. Build Foundation | ✓ | ✓ | ✗ | ✓ | ✓ | ✓ |
| 2. Simplified Administration | ✓ | ✓ | ✓ | ✓ | ✗ | ✓ |
| 3. Taxpayer Centric | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4. Goods and Services Tax | ✓ | ✗ | ✗ | ✓ | ✓ | ✓ |
| 5. Risk Based Enforcement | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6. Independent and Performance Driven | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Table 2 Impact of the Capabilities on the TOM Design

The proposed status for each impacted TOM component will be detailed below, according to the corresponding capability evolution level.

4.1 Level 1 – Build Foundation

Level 1 is focused on developing a new taxpayer assistance service strategy using service channels aimed at enhancing taxpayer relationships. Improving, implementing and offering new capabilities with an emphasis on digital and mobile service channels will improve taxpayer customer service.

Taxpayer assistance services will support the new services required by an improved integrated tax system. This opportunity seeks to migrate from a reliance on high cost in person services to a lower cost digital and mobile based self-service. These improvements will improve the cost structure for taxpayer compliance and tax payments while improving customer ease of use. These services will provide tax education, guidance and information to help taxpayers comply with tax requirements.

Level 1 will also include the development of the Business Continuity Plan of Hacienda, considering that this plan will be updated according to the operational improvement. The following subsections present the details for each TOM operational component.

4.1.1 Services, Functions and Processes

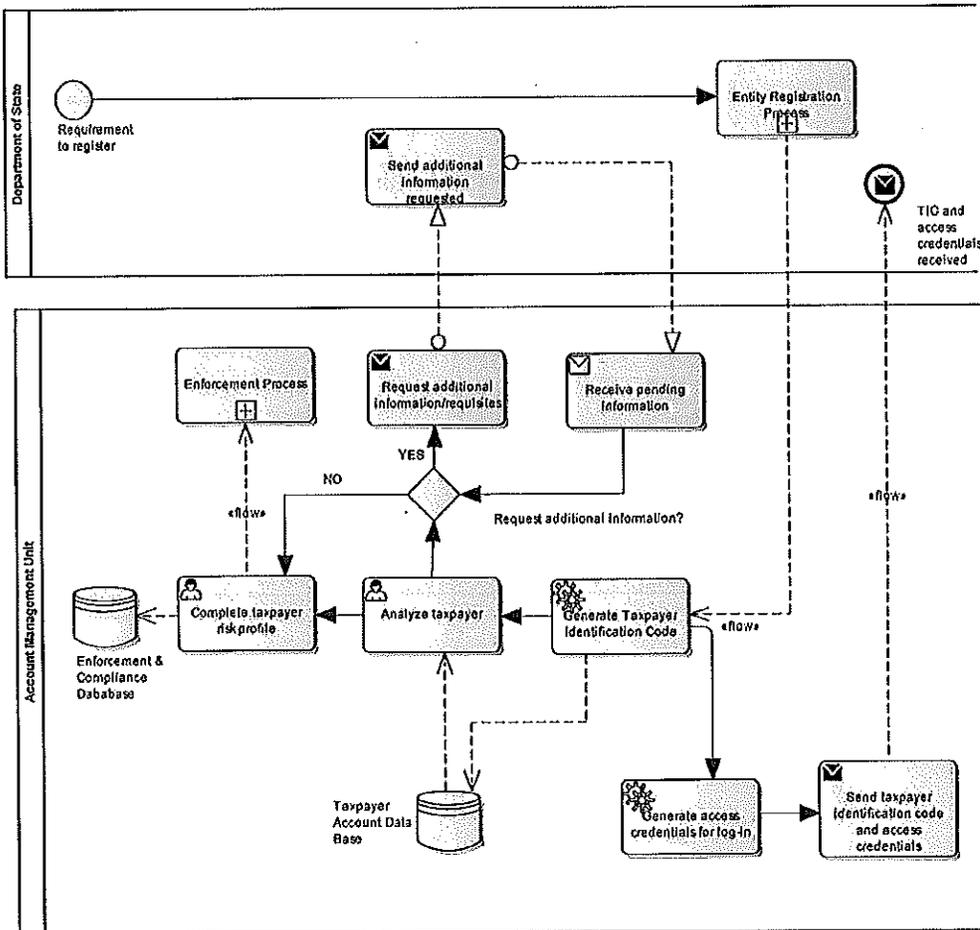
The implementation of a new integrated tax system will require the Hacienda to review and update the processes and procedures, according to the functional and technical requirements of an integrated tax system.

The process diagrams and the corresponding descriptions below show the major components of adopting a new integrated tax system, which will start supporting the Department's operations.

4.1.1.1 Taxpayer Registration

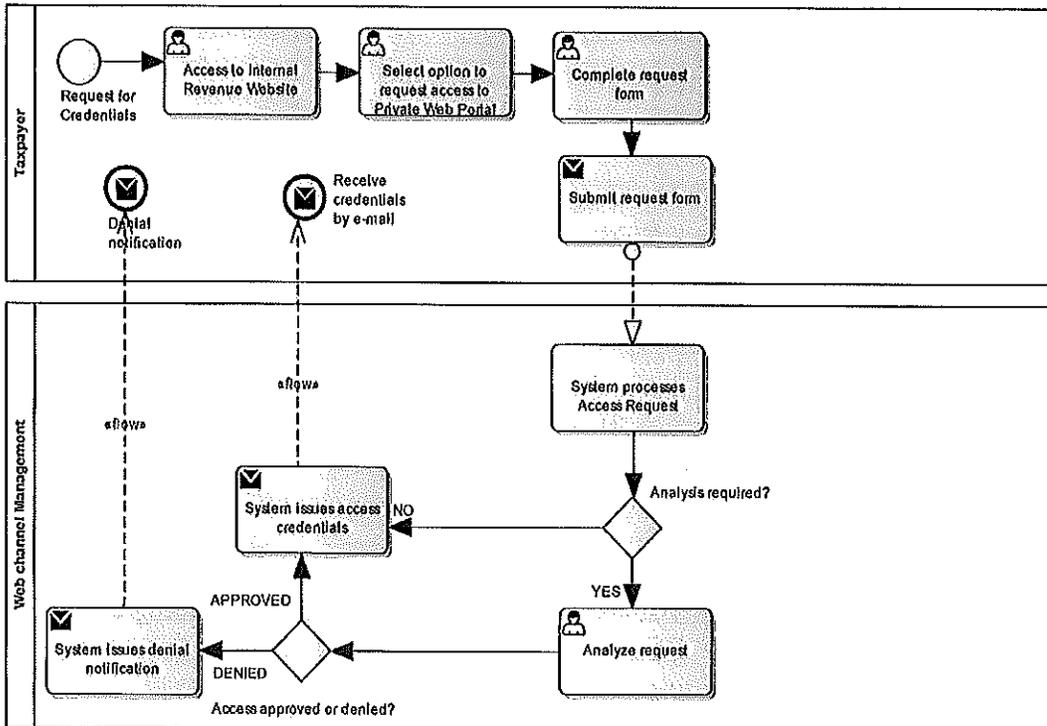
| Business Function Profile | Business Function Profile Description |
|-------------------------------------|---|
| New or Amended Process | Amendments to the taxpayer registration process are suggested in this section. |
| Business Process Description | Currently, a new business or organization is required to register with the Department of State. Since a registration with th IRA is also required, taxpayer data can be obtained through a web service, to detect and start the registration process of a business since the moment it is presenting a registration request with the Department of State. Additional information from the taxpayer should be requested to end with the process. The registration process should include a mechanism (authorization e-form) for taxpayers to authorize the Department to make direct credits, in case of any refund. The Taxpayer Code Identification must be processed on line. When a taxpayer registers at the Department of State, it will simultaneously register with the IRA. Upon registration, it will receive a Taxpayer Identification Code and the credentials to access the IRA's web portal. Once IRA system provides the taxpayer with the code and credentials, the Account Management Unit will analyze and define a risk profile for the new registered taxpayer. The risk profile will be entered in the integrated database accessible to other IRA units, such as Collections, Enforcement, and Taxpayer Assistance. The Taxpayer Registration Process |

| Business Function Profile Description | |
|---------------------------------------|--|
| Business Function Profile | Diagram also includes contact information for registered taxpayer to request more supporting information. |
| Units involved in the Process | <ul style="list-style-type: none"> ■ External Unit – Department of State ■ Internal Unit – Account Management Unit ■ Internal Unit –Program and Innovation Office |
| Trigger Events | ■ Taxpayer registration at the Department of State |
| Outcomes | <ul style="list-style-type: none"> ■ Taxpayer Identification Code ■ Taxpayer credentials to access the Private Portal |
| Supporting Technology | <ul style="list-style-type: none"> ■ Customer Relationship Management ■ Case Management |
| Pre-requisites – Prior Process | Consider the definition and implementation of functions to be integrated in a Taxpayer Private Portal. |



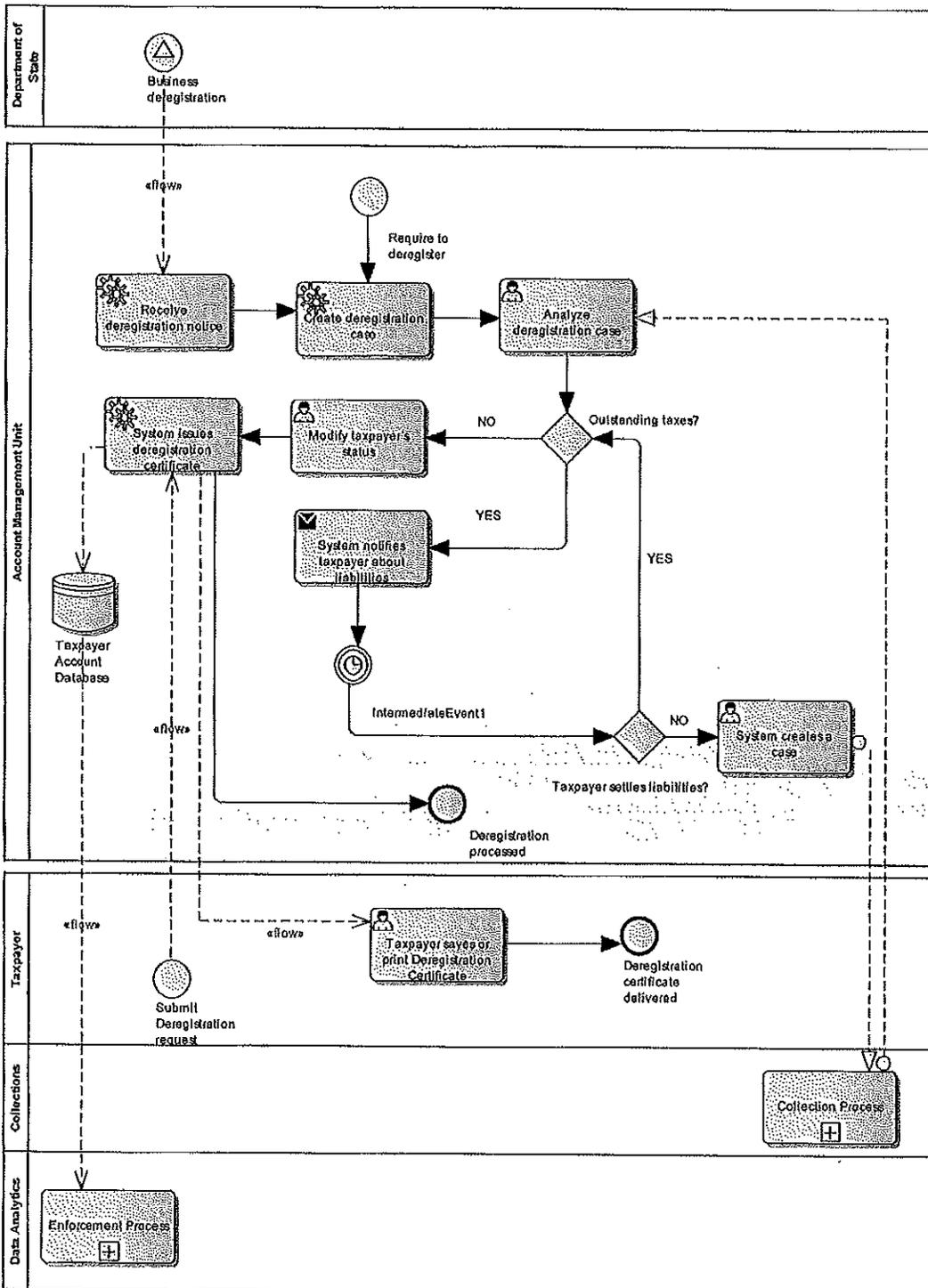
4.1.1.2 Registration – Web Credentials Request

| Business Function Profile | Business Function Profile Description |
|---------------------------------------|---|
| New or Amended Process | Amendments to the taxpayer registration process are suggested in this section. |
| Business Process Description | <p>There are two triggers to register credentials for the IRA's taxpayer portal:</p> <ul style="list-style-type: none"> □ A notification will be sent to the taxpayer with the access credentials (username and password) after receiving the Taxpayer Identification Code, □ An electronic request form available through the IRA's website. |
| Units involved in the Process | <ul style="list-style-type: none"> □ Account Management Unit □ Program and Innovation Office |
| Trigger Events | <ul style="list-style-type: none"> □ Taxpayer registration at the Department of State □ Taxpayer registration on the IRA website |
| Outcomes | <ul style="list-style-type: none"> □ Taxpayer Identification Code □ Taxpayer credentials to access the portal |
| Supporting Technology | <ul style="list-style-type: none"> □ Customer Relationship Manager □ Case Management |
| Pre-requisites – Prior Process | Consider the definition and implementation of functions to be integrated in a Single Taxpayer Private Portal. |



4.1.1.3 Taxpayer Deregistration

| Business Function Profile | Business Function Profile Description |
|---------------------------------------|---|
| New or Amended Process | Amendments to the taxpayer deregistration process are suggested in this section. |
| Business Process Description | <p>The Taxpayer Deregistration Proposed Process Diagram proposes to parallel the Department of State's deregistration process at the IRA. When a request for deregistration is presented at the Department of State, the web service (interface) should trigger the deregistration process at the IRA. The IRA should review the trigger to determine whether a pending liability exists. After the IRA determines no pending liability exists, a Deregistration Certificate will be issued.</p> <p>Requests for deregistration may be also initiated by the taxpayers or by the IRA.</p> <p>If a tax liability exists, the system will issue a notification to the corresponding unit (Collections, Audit, and Enforcement) to continue with the collection process before issuing and issuing a Deregistration Certificate.</p> |
| Units involved in the Process | <ul style="list-style-type: none"> ■ External Unit – Department of State ■ Internal Unit – Account Management Unit |
| Trigger Events | <ul style="list-style-type: none"> ■ Corporate taxpayer deregistration at the Department of State ■ Deregistration request at the Department. ■ Deregistration request by the taxpayer |
| Outcomes | <ul style="list-style-type: none"> ■ Change of taxpayer's status in the system ■ Deregistration certificate |
| Supporting technology | <ul style="list-style-type: none"> ■ Customer Relationship Manager ■ Case Management |
| Pre-requisites – prior process | To issue a Deregistration Certificate, the IRA must determine the extent of any pending tax liabilities. |



4.1.2 Organization and Governance

The implementation of an integrated tax administration system will require IT organizational structural and governance changes to help ensure expected service levels are achieved.

An integrated tax system should provide reports to measure and monitor performance, which will improve the governance structure. The integrated tax system will improve the maturity level required for future structural changes, such as a function oriented organizational structure.

The creation of a Program Management Office (PMO) should take place, this office will be in charge of leading the implementation of all the recommendations and to develop and implement the Business Continuity Plan. This PMO would be comprised of a Lead PM that would be assisted by champions that will be elected from the different Internal Revenue bureaus. This PMO would occupy the following position in the organizational structure:

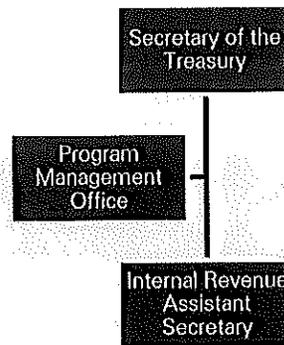


Figure 6 - Org Structure with the Program Management Office

4.1.3 Technology

The Department of Treasury has relied on a series of legacy systems (e.g., REFO, PRITAS, PRIFAS), as their core technology, to support key business functions and services for the last 35 years. The technology has maintained scalability, extensibility and operability of the legacy systems and as a result, the ability to address the business growth and new service requirements. However, the cost, time and effort of operating and deploying new capabilities for these legacy systems have increased to maintain scalability, extensibility and operability.

Information Technology plays a key role in the Department of Treasury's operational environment for it to provide the tools necessary for administering Puerto Rico's tax system. The Information Technology Area (ATI) is tasked with providing information technology services to the Department. Today, ATI faces challenges in providing the functionality and capacity required by the Internal Revenue Area (IRA) to operate efficiently and effectively.

The Department of Treasury relies on IT systems to support this mission. However, the limitations of the existing computer systems and technical infrastructure have inhibited the IRA's ability to make its business processes more responsive to its mission needs.

An IT solution should provide the business functionality by leveraging common capabilities to ease the transformation from the legacy environment.

Historically, the primary function of IT systems in tax administrations has focused on core tax administration functions, such as processing returns, calculating obligations and processing payments. The contemporary IT systems build on the core tax functions with enhanced data analytics enabling the tax administration to transition from focusing on manual processing to enhancing automation and focusing on enabling, monitoring, and enforcing compliance.

ATI has facilitated voluntary compliance by opening multiple interactive and electronic channels for the taxpayers. This component of modern IT systems, the 'e-tax system', may include support for electronic registration, filing, payment, information dissemination and other functions. Regarding compliance monitoring and enforcement, the 'compliance performance system' of modern IT systems provides support to the tax administration's audit and collections function in collecting and managing information to target areas, where non-compliance poses greatest risks to revenues. In addition, as with any organization, the 'management information system' (MIS) component of the modern IT solutions facilitates decision making by getting the right information to managers and staff. This IT solution landscape for tax administration is shown in the following figure and is further detailed below in order to present an outline of how the Department could be working with a generic reference tax solution model.

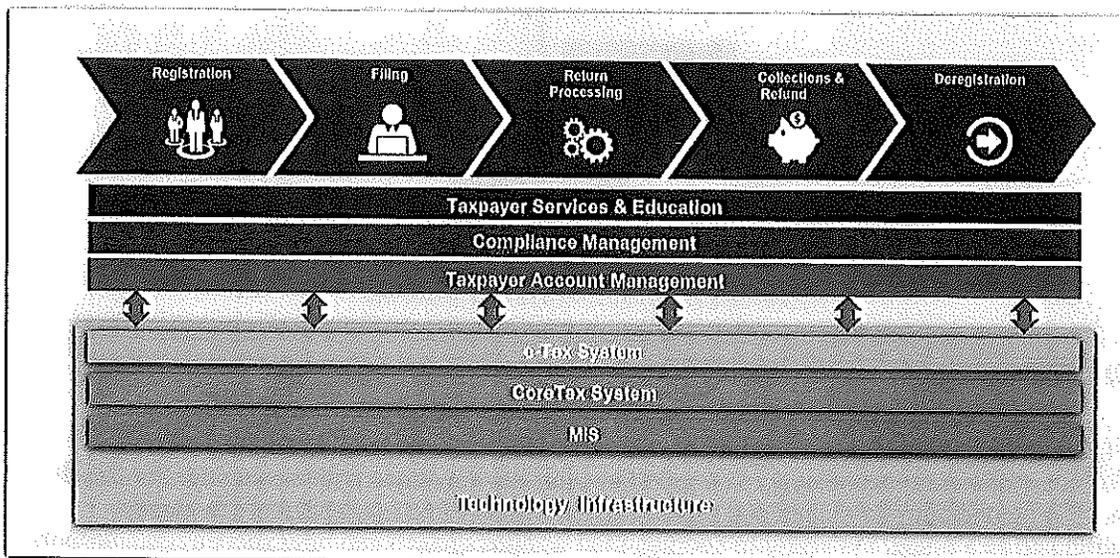


Figure 7- IT Solutions Landscape

In the following sections the components of the IT Solution Landscape are described.

4.1.3.1 Core Tax System

The core tax system is the central system of record in a tax administration and the primary enabler for automation and straight through processing. It provides technology support, at varying levels, to all functions of the tax administration:

- 11 Processing of registration filings,
- 11 Issuing taxpayer identification numbers;
- 11 Validating and processing returns and payments received through different channels;
- 11 Maintaining the taxpayer's accounts;
- 11 Providing tools to identify and pursue delinquent taxpayers;

- Automating appeal tracking; and
- Providing taxpayer service staff with access to taxpayer information to enable a better level of service, among others as we have suggested in previous deliverables.

The core system involve the following modules:

- Case Management
- Registration
- Account Information
- Tax Returns Processing
- Refunds
- Payments
- Taxpayer Accounting
- Collections
- Revenue Accounting
- Compliance Risk Management: Audit, Data Analytics, Risk Management and Investigations
- Taxpayer Relationship Management

The functional requirement for the modules listed above will be described in the deliverable High Level Functional Requirements for Future Compliance and Organization.

4.1.3.2 e-Tax System

The e-tax system offers electronic registration, filing, and payment, as well as education and information to taxpayers. Broadly, the e-tax system is a comprehensive "taxpayer facing" internet portal that forms a suite of secure self-service options to taxpayers and may provide a single point for information and actions. The web portal is typically available 24 hours a day and 7 days a week, and does not require intervention from tax administration staff. An e-tax system is not necessarily a standalone IT component. For example, the e-tax system must be integrated with the core tax system to provide the taxpayer with services, such as the ability to view account information and the status of refunds.

E-tax systems are often thought of solely as IT support to taxpayer services. E-tax systems do more than provide information, education, and assistance to taxpayers. With components such electronic registration and filing, they also reduce the cost of administering taxes.

The E-Tax System involve the following modules:

- e-registration
- e-filing
- e-payment
- e-refund
- self-service

The functional requirement for the modules listed above will be described in the deliverable High Level Functional Requirements for Future Compliance and Organization.

4.1.3.3 Management Information System

The MIS facilitates the collection and dissemination of performance information throughout the tax administration. It plays a crucial role in the smooth operation of a modern tax administration by ensuring that staff and management get the appropriate reports at the right time.

Frequent and accurate reports assist with identifying emerging performance and revenue risks and internal problems and provide management advance warning to develop an appropriate response. For example, in the area of collections, reports on the inventory of tax arrears, new arrears, and closed arrears help define whether there is too much new debt or whether there is too little production by the collectors. Management of the collections function can use these and other reports to determine how many collection cases can be addressed or put aside, determine if different methods of contacting taxpayers should be used, obtain additional staff, focus on a particular non-compliant sector, or decide whether the staff needs additional training.

Although the MIS relies on the taxpayer database as in the figure above, it is discussed here as a separate component of the IT system for two reasons. First, the MIS is important to performance reporting and management. Second, in practice, the MIS normally extracts and analyzes data from the core tax system. This prevents transactions that require significant processing power, such as report retrieval, from competing against core tax transactions. In a federated system architecture, an operational data store (ODS) – a database that integrates data from several sources with the purpose of further processing – can be used for online analytical processing activities (OLAP), such as data manipulation and reporting, while also integrating and standardizing data taxonomies from multiple, disparate sources.

The Management Information System will support the generation of Performance Dashboard, Projections, BI and different Reports within IRA.

4.1.4 Performance Management

The key performance indicators below help monitor performance of the optimized processes:

| Process | Critical Success Factors | Key Performance Indicators |
|------------------------|--|---|
| 1. Registration | 1.1. Safeguard that the Revenue Agency administers taxes sustainable | 1.1.1. Number of registered taxpayers by tax type |
| | | 1.1.2. Number of large taxpayers (80% of tax revenue) |
| | | 1.1.3. Administrative costs / Revenue collected |
| | | 1.1.4. Employment Equity - Demographics |
| | | 1.1.5. Employment Equity - Disability |
| 2. Filing | 2.1 Assure that the information in the tax returns is accurate | 2.1.1 Number of incomplete returns |
| | | 2.1.2 Number of incorrect returns |
| | | 2.1.3 Electronic filing rate |
| | | 2.1.4 Number of declarations filed / Number of registered taxpayers |
| | | 2.1.5 Declarations received timely / Declarations filed |

| | | |
|-----------------------|---|---|
| | 2.2 Process tax returns efficiently and effectively | 2.2.1 Time between filing and processing 2.2.2 Average processing time 2.2.3 Duration of processing a tax return 2.2.4 Tax returns processed monthly or annually 2.2.5 Cost of tax return processing against total tax collections |
| 3. Collections | 3.1 Collect the contributions efficiently and effectively | 3.1.1 Total collections per tax type 3.1.2 Total voluntary payments 3.1.3 Cost of collecting operations 3.1.4 Collections per FTE 3.1.5 Taxes in arrears 3.1.6 Outstanding debt collected 3.1.7 Taxes refunded annually 3.1.8 Total revenue collected / GDP 3.1.9 Total revenue collected / Annual revenue target 3.1.10 Taxes paid voluntarily by taxpayers / Amount of taxes payable on tax declarations 3.1.11 Collections per FTE 3.1.12 Collections per Dollar spent |
| 4. Enforcement | 4.1 Execute and manage actions for tax debtors | 4.1.1 Additional taxes assessed after investigation and audit / Tax liability declared 4.1.2 Additional assessed taxes upheld in appeal / Additional assessed taxes challenged 4.1.3 Additional taxes collected / Additional taxes assessed 4.1.4 Tax arrears recovered / Total tax arrears at the beginning of the year 4.1.5 Number of cases of tax evasion, customs fraud or smuggling successfully prosecuted each year 4.1.6 Average number of days to identify and notify non-payment or underpayment of declared tax liabilities 4.1.7 Revenue assessed per dollar spent |

4.1.5 People and Skills

The implementation of an integrated tax administration system and a customer relationship management system will require training for all users to perform their daily functions in an optimal manner. This training should include the following topics:

- Specialized case management training
- Transition from face to face services to electronic services
- Specialized technical training based on the new tax administration integrated system.

The training process for this Level 1 should be aligned with the transformation and communications plan. The following staff of the organization would require training/recruiting to fulfill the required skills for this level on the following areas (for a complete view of the required skills please refer to Appendix B):

- Programs and Innovation Office
- Public Relation and Communications Office
- Internal Revenue Area
- Tax Fraud Investigations Area
- Information Technology Area
- Data Analytics (this new structure needs to be created)

4.2 Level 2 – Simplified Administration

Level 2 shows the result of a simplified tax administration that will allow to facilitate the way tax declarations are submitted to increase taxpayer compliance, by adopting leading practices such as e-filing or pre-filled tax returns. This opportunity considers:

- Eliminating tax expenditures (deductions and exemptions),
- Reducing the taxpayer base,
- Reducing costs and increasing compliance;
- Reducing manually filed tax returns form that currently requires multiple processing steps and additional reviews during submission process.

The following subsections present the details for each TOM operational component.

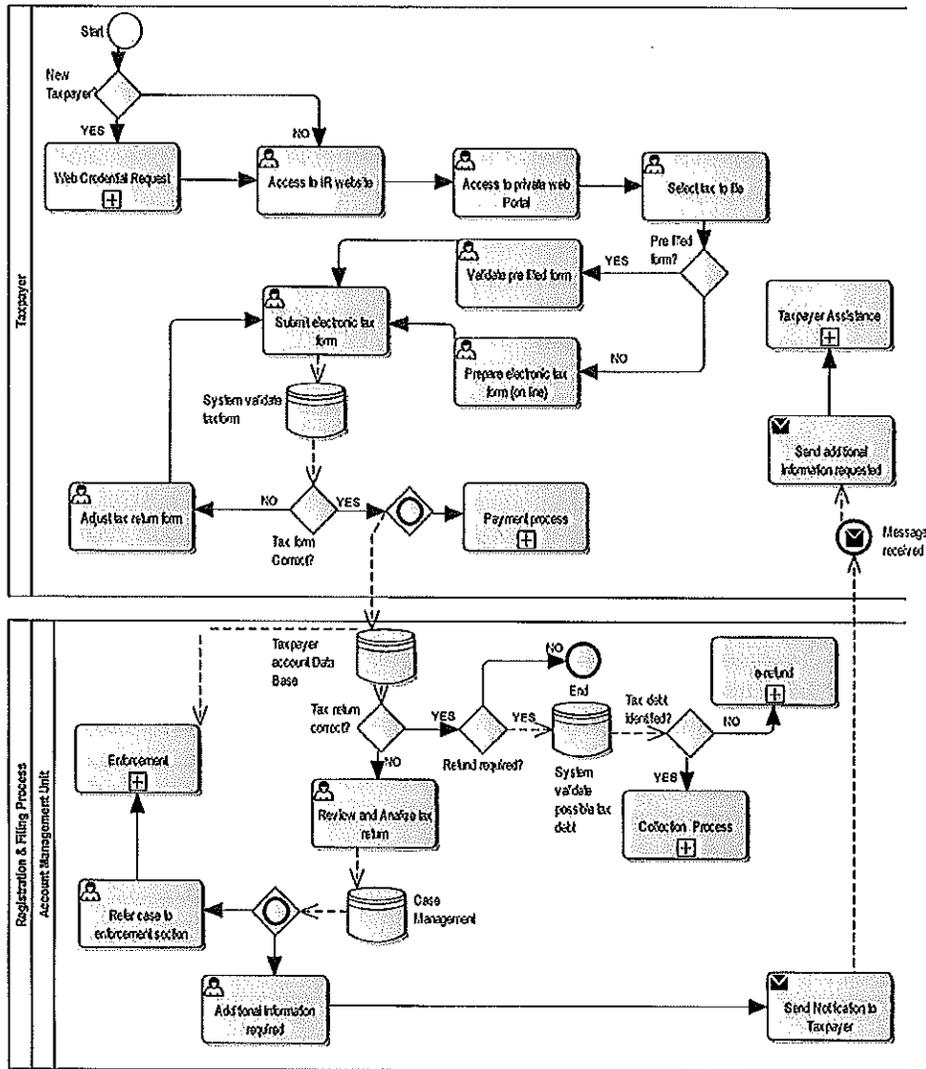
4.2.1 Processes

The process diagrams and the correspondent descriptions below show the major components of adopting simplified tax administration mechanisms, supported by a new integrated tax system.

4.2.1.1 Filing

| Business Function Profile | Business Function Profile Description |
|----------------------------------|---|
| New or Amended Process | Even though an e-filing mechanism already exists to support the filing of some returns, the process will require amendments to the process, based on the proposed Tax Reform. |

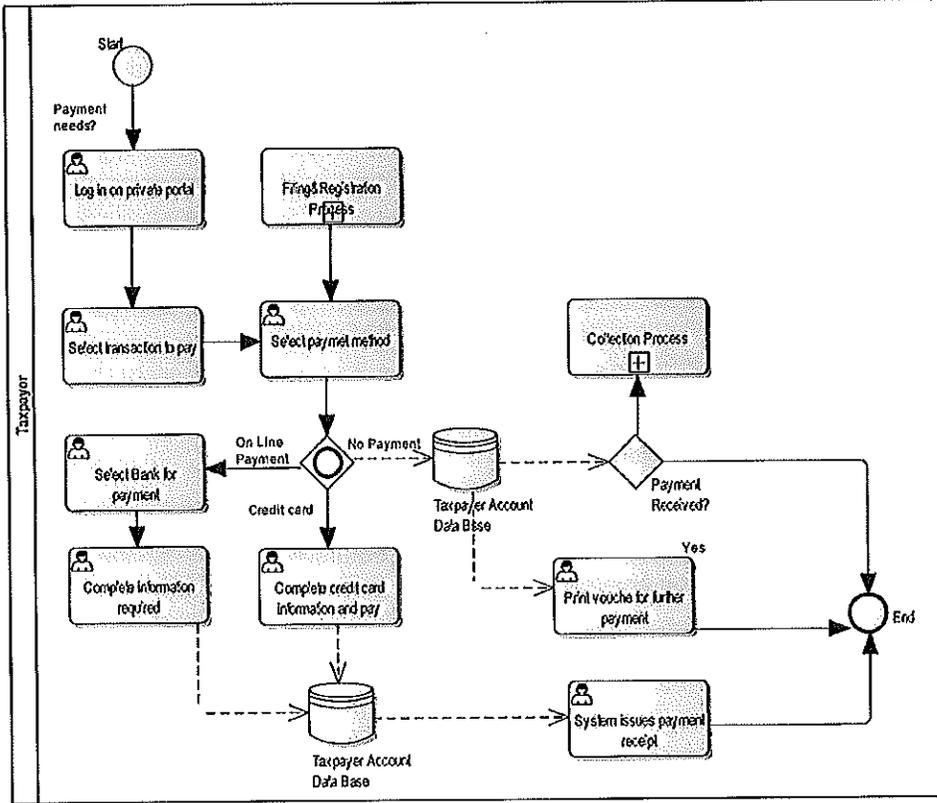
| | |
|---------------------------------------|---|
| Business Process Description | <p>Taxpayers must access to the IR website and access credentials to the web portal. After logging in, the taxpayer selects the tax to file. If the tax form is already filed, the taxpayer will review and accept the information, and submit the tax form. If the tax return has not been pre-filled by the tax administration, the taxpayer should complete the form and submit it. Once the data has been registered in the system, it will validate the information provided by the taxpayer.</p> <p>The system should direct the appropriate management of the tax form. If it presents any error the Account Management Unit will analyze and review the tax form in order to identify the error and the required treatment for it.</p> <p>On the other hand, if the taxpayer is subject to a refund, the system determines if the taxpayer has an existing obligation with the Department, before triggering an e-refund process. Taxpayers are offered alternative methods of receiving refunds. The system will use the bank account information that has been previously provided by the taxpayer in the direct credit authorization form within the registration process.</p> <p>Taxpayers have the option to pay their taxes through a direct bank wire transfer or with a credit card. Alternatively, the taxpayer may elect to file without payment and pay directly at a bank branch.</p> |
| Units involved in the Process | <ul style="list-style-type: none"> ■ Account Management Unit ■ Enforcement ■ Taxpayer Assistance |
| Trigger Events | <ul style="list-style-type: none"> ■ Taxpayer filing |
| Outcomes | <ul style="list-style-type: none"> ■ Individual and Corporate tax return processed ■ Taxpayer Notification (if applicable) ■ Refunds (if applicable) |
| Supporting Technology | <ul style="list-style-type: none"> ■ Case Management ■ Integrated Tax Administration System |
| Pre-requisites – Prior Process | <ul style="list-style-type: none"> ■ Mandatory e-filing ■ <i>Mandatory Electronic Payments</i>: electronic payments should be made using Web Pay on IRA's website ■ <i>Taxpayer Credential (user and password)</i>: the Taxpayer must request to Internal Revenue the credential to access his account. ■ <i>Mandatory Electronic W2</i>: W2 must be submitted electronically in order to prefilled tax form ■ <i>Taxpayer account</i>: a private taxpayer portal must be develop, including all taxes (income tax, consumption tax, excise tax, withholding tax) ■ Implementation of Taxpayer web credential request ■ Implementation of contracts with commercial banks for tax payments and tax returns. ■ Replace existing outdated tax administration systems with a new, integrated tax administration system based on a commercial off-the-shelf solution (COTS) |



4.2.1.2 E - Payment

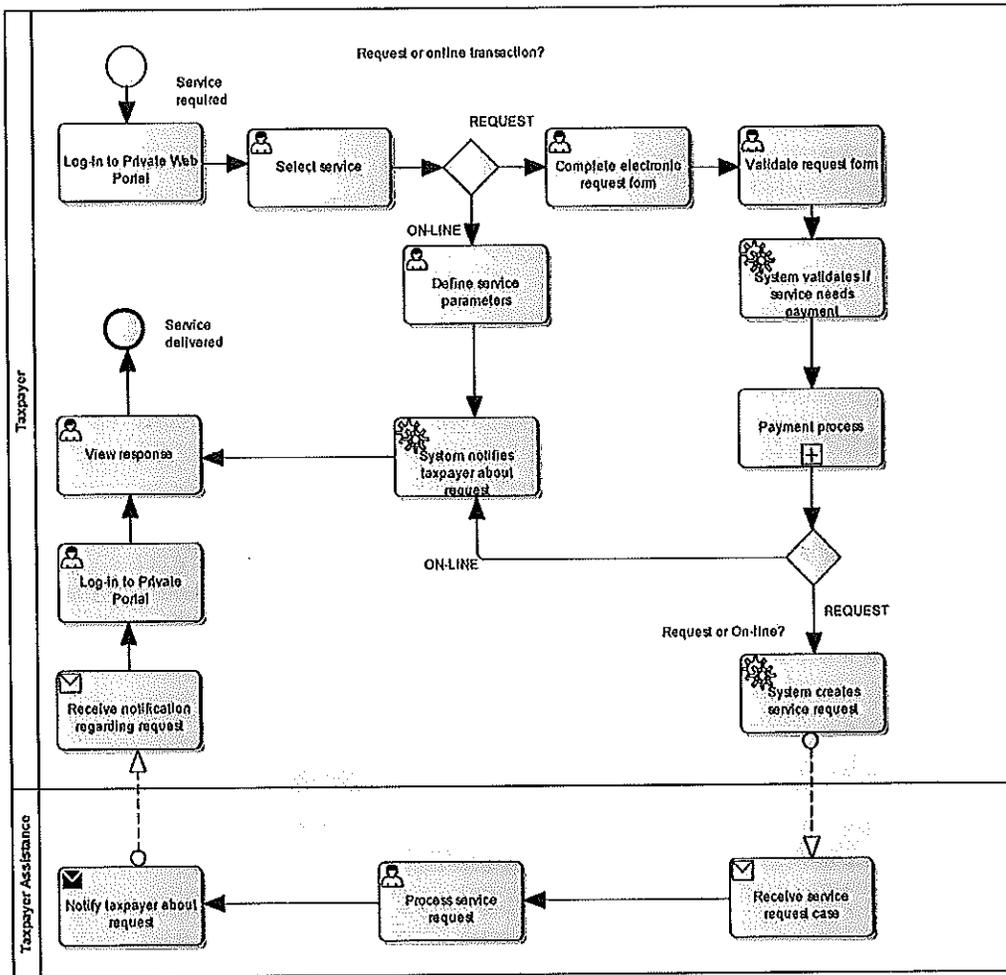
| Business Function Profile | Business Function Profile Description |
|-------------------------------------|---|
| New or Amended Process | Even though there is a mechanism to make payments through a Virtual Collections electronic channel, some recommendations to the process are presented to optimize taxpayer experience using the web channel to make payments to the IRA. |
| Business Process Description | To pay taxes online or any other liability, the taxpayer must login to the IRA site with a user name and password, select the payment method for the tax liability and complete the electronic form. The system then generates a payment receipt. |

| | |
|---|---|
| Also taxpayers must have the option to pay through online banking, by completing all details regarding the payment due. | |
| Units involved in the Process | <ul style="list-style-type: none"> ■ Filing and Registration |
| Trigger Events | <ul style="list-style-type: none"> ■ Tax liabilities ■ Penalties |
| Outcomes | <ul style="list-style-type: none"> ■ Payment receipt ■ Payment slip |
| Supporting Technology | <ul style="list-style-type: none"> ■ Integrated Tax System |
| Pre-requisites – Prior Process | <ul style="list-style-type: none"> ■ Define the payment methods that will be offered through the web channel. ■ Valid web credentials ■ Have an online banking account with any authorized banks. ■ Sufficient balance in the bank to cover the amount of payment for immediate transfer <p>Note: Mandatory e-payment should be determined according to the results of enhancing and stabilizing the e-payment functionalities within service channels.</p> |



4.2.1.3 Taxpayer services (E-services)

| Business Function Profile | Business Function Profile Description |
|---------------------------------------|---|
| New or Amended Process | Currently, services are offered to taxpayers through Hacienda's web-channel. Some amendments to the general process are being suggested in this section to optimize taxpayer's experience. |
| Business Process Description | <p>The delivery of taxpayer services through the IRA's electronic channel can be optimized if all services can be offered through a single sign-on session.</p> <p>The Taxpayer services Process Diagram reflects that a variety of services are offered once the taxpayer has logged-in a private web portal, on which transactions and consults can be made. To support the reinforcing of service channels, it is important to consider taxpayer's experience with the electronic channel.</p> <p>E-services must be sold to taxpayers as the best method to maintain communications with the Internal Revenue Authority, so the electronic channel (public and private portals) must consider a higher rate of visits. Taxpayer services offered through a private web portal must take into account current demand of face-to-face services, in order maximize the use of e-services upon those offered in Taxpayer Service Centers.</p> |
| Units involved in the Process | <ul style="list-style-type: none"> ■ Program & Innovation Office ■ Taxpayer Assistance ■ Enforcement and Prosecutions |
| Trigger Events | <ul style="list-style-type: none"> ■ Require to make a transaction or consult |
| Outcomes | <ul style="list-style-type: none"> ■ Service delivered as a report, on-screen consult ■ Service request ID ■ Payment receipt |
| Supporting Technology | <ul style="list-style-type: none"> ■ Customer Relationship Management ■ Case Management ■ A centralized private web portal |
| Pre-requisites – Prior Process | Consider the redesign and implementation of a taxpayer private portal, where services can be accessed, requested, and/or obtained in a single-sign-on session. |



4.2.2 Organization and Governance

The staff involved in validating and checking processing returns will be reduced due to the simplification of taxes and implementation of e-filing. Headcount and spans of control will be impacted, especially in the Processing Bureau.

Simplification of taxes will reduce the taxpayer universe and the tax burden, setting the proper baseline for the adoption of a function oriented organizational structure, centered taxpayer services.

4.2.3 Sourcing and Locations

4.2.3.1 Sourcing

Contracts that can be negotiated include:

- 11 Banking Services
- 13 Information Privacy (Banks and Government Institutions)
- 03 Advertising

- ii Technology
 - o Web Hosting
 - o Mobile Services
 - o Software Licenses
 - o ERP Technical Support
 - o ERP Maintenance

4.2.4 Technology

As a result of a simplified tax administration, the adoption of leading practices such as e-filing and pre-populated tax returns, will facilitate the way tax declarations are submitted.

4.2.5 People and Skills

Tax simplification may impact the number of FTEs. There is an opportunity to cross train and reallocate staff to enable them to transition to enforcement, audits, tax payer services and data analytics. An outplacement strategy could be implemented to provide assistance to the departing personnel.



The following areas will require training and recruitment to obtain skills to acknowledge the new administration:

- ii Public Relations Office
- ii Internal Revenue Office
- ii Processing Bureau
- ii Taxpayer Services
- ii Information Technology

4.3 Level 3 – Taxpayer Centric

Level 3 reflects the result of a redesigned organizational structure that will enable the standardization of business processes across all taxes, achieving greater efficiency and higher productivity within the Department.

The following subsections present the details for each TOM operational component.

4.3.1 Processes

Adopting a functional oriented structure and standardizing business processes across all taxes within the Department may result in the following benefits:

- Cost Optimization by minimizing redundant functions
- Efficient performance management process, due to the elimination of duplicated processes and an integrated management of taxes.
- Optimization of processes, such as audits and inspections.
- Updated processes and procedures as a result of the structure reorganization, will facilitate trainings within the Department's staff.

4.3.2 Organization and Governance

4.3.2.1 Organization

The implementation of a function oriented organizational structure is based on grouping together activities that require similar skills or specialties which bring potential improvements as a result of increased knowledge in core areas and optimization of processes.

A function oriented organizational structure should be the first transformational process within the IRA. The proposed IRA organizational structure is presented below.

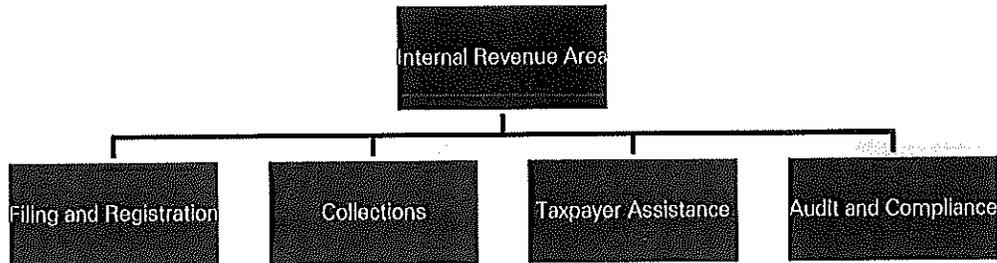


Figure 8 Proposed Internal Revenue Org Chart

- *Filing and Registration*: Includes personnel from the current Processing Bureau.
- *Collections*: Includes personnel from the current Collection Bureau.
- *Taxpayer Assistance*: Includes personnel from the current Taxpayer Services Bureau and part of the Taxpayer Assistance and Specialized Consults Bureau (General Consults Section and Tax Practice Regulations and Education).
- *Audit and Compliance*: Includes personnel from the current Fiscal Audits Bureau and the Consumption Tax Bureau.

The function oriented organizational structure reduces duplication of efforts, enabling units to focus on primary activities with an increased efficiency, enhances control and accountability.

4.3.3 Sourcing and Locations

4.3.3.1 Sourcing

Contracts that can be reviewed include:

- Banking Services
- Information Privacy (Banks and Government Institutions)
- Advertising
- Technology
 - Web Hosting
 - Mobile Services
 - Software Licenses
 - ERP Technical Support
 - ERP Maintenance

4.3.4 Performance Management

The chart below shows some key indicators that should be considered to monitor performance of the Department's enforcement process:

| Process | Critical Success Factors | Key Performance Indicators |
|----------------|--|---|
| 1. Enforcement | 1.1 Execute and manage actions for tax debtors | 1.1.1 Taxes in arrears |
| | | 1.1.2 Additional taxes assessed after investigation and audit |
| | | 1.1.3 Revenue assessed per Dollar spent |
| | | 1.1.4 Revenue collected per audit case |
| | | 1.1.5 Audit cases per inspections |

4.3.5 People and Skills

The implementation of a function oriented structure will require personnel from internal revenue to be proficient in the following:

- Consumption taxes
- Excise taxes
- Individual taxes
- Corporate taxes

This will impact all the components of the tax administration, especially on enforcement, as the Audit and Consumption Tax bureaus will merge. The following areas will require training and recruitment to obtain certain skills to acknowledge the new changes, for complete views of the required skills please refer to Appendix B:

- Public Relations office
- Internal Revenue Office
- Audit & Compliance

4.4 Level 4 – Goods and Services Tax (GST)

Level 4 is the implementation of a GST. The GST requires statutory authority. The GST will require, among other things:

- ii Additional skillsets for staffing,
- ii Enhancements to the IT infrastructure
- ii Expanded enforcement capabilities
- ii Implementation of a communication and training strategy

The following subsections present the details for each TOM operational component.

4.4.1 Processes

It is necessary to review and adjust the documentation of impacted processes and procedures that will be supporting the new tax.

4.4.2 Performance Management

The chart below shows major indicators to be considered to monitor performance of the GST:

| Process | Critical Success Factors | Key Performance Indicators |
|-----------------------|---|---|
| 1. Collections | 1.1 Collect the contributions efficiently and effectively | 1.1.1 Total voluntary payments |
| | | 1.1.2 Cost of collecting operations |
| | | 1.1.3 Collections per FTE |
| | | 1.1.4 Taxes in arrears |
| | | 1.1.5 Outstanding debt collected |
| | | 1.1.6 Taxes refunded annually |
| | | 1.1.7 Revenue collected / GDP |
| | | 1.1.8 Revenue collected / Annual revenue target |
| | | 1.1.9 Taxes paid voluntarily by taxpayers / Taxes payable on tax declarations |
| | | 1.1.10 Collections per FTE |
| | | 1.1.11 Collections per Dollar spent |

4.4.3 Technology

IRA should review and update the documentation of IT processes and procedures for the integrated tax system. The integrated tax system should support the existing functionalities and additional functionalities requires by a GST.

4.4.4 People and Skills

A general training plan should be developed for IRA staff. The training plan should be aligned with the communication plan to clarify the concept of the GST, considering:

- ii Definition of the GST
- ii Reasons to adopt the GST
- ii Potential benefits

New skills to support GST operations should be adopted. Training should be focused on the impact of the GST on:

- Registration
- Filing
- Returns processing
- Collections
- Taxpayers services
- Compliance management

4.5 Level 5 – Risk Based Enforcement

A risk based compliance management function adopts a new approach to assess potential fraud or tax avoidance risks of different taxpayer segments in order to focus enforcement efforts on the highest risk taxpayers, thereby reducing the administrative burden on compliant, low risk ones.

The audit and compliance function must be supported by a methodology that ensures detailed fiscal monitoring of taxpayers. This methodology, which must be led by a Compliance Risk Management Office, can be enhanced through technology solutions to improve the timing and effectiveness in the identification, analysis, prioritization and type of treatment for high risk cases. Comparable jurisdictions have a similar risk compliance strategy, which allows tax administrations to focus and prioritize their efforts on specific segments of the tax base, resulting in the collection of debts through active influencing of taxpayers, cost-benefit approaches, and documented management of their cases.

Decisions and subsequent implementation of IT solutions should consider the current maturity of the audit and compliance function in order to determine viable options that will generate higher tax collection efforts in the shortest time possible. It is recommended to gradually adopt a culture based on Compliance Risk Management.

4.5.1 Processes

Considering the implementation of a risk based management model, it will be necessary to review and update the documentation of impacted processes and procedures, according to the new integrated tax system. This documentation will serve as a supporting tool for staff trainings.

The following benefits will be reached as a result of adopting a risk based management model within the Department:

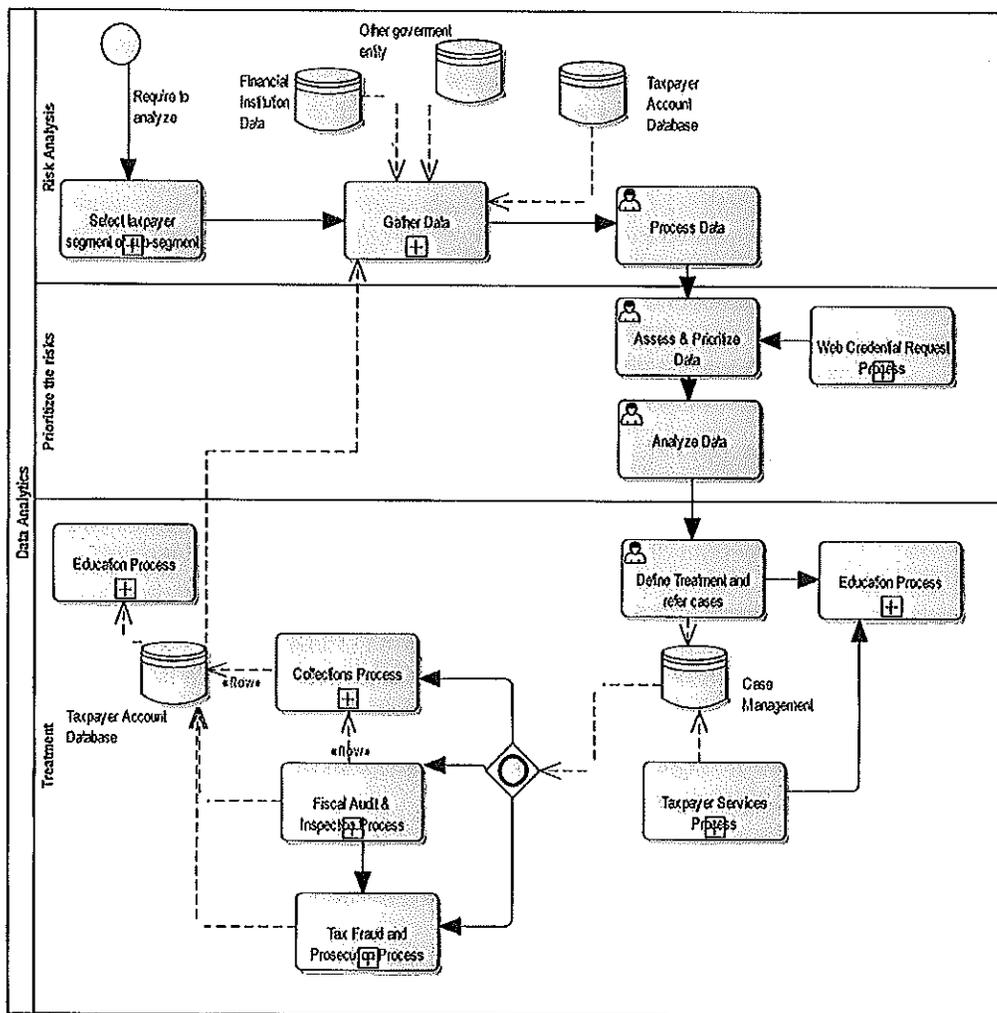
- Better tracking on registered taxpayer's compliance
- Optimized capability to detect audit requirements and enforcement actions as a result of information cross-checking and risk analysis.
- Reduction of field audits/inspections.

The process diagrams and the correspondent descriptions below show the major connotations of adopting a risk based management model, which will be supporting the Department's operations.

4.5.1.1 Enforcement

| Business Function Profile | Business Function Profile Description |
|--------------------------------------|--|
| New or Amended Process | <p>The Department of the Treasury does not have an office of intelligence that allows to analyze the behavior of taxpayers or stay ahead of the market trends with technology's tools to perform data analysis of internal or external data. Based on that, the IRA has implemented a new enforcement process.</p> |
| Business Process Description | <p>As part of the Tax reform a new enforcement scheme based on permanent risk monitoring will be necessary to fully support the operations within the IRA.</p> <p>Enforcement process is highly supported by IT component as Data Analytics and Case Management. The Enforcement process diagram reflects the step that must be follow:</p> <p>The first step of managing risk is to identify risks based on categories of non-compliant behavior, type of risks and amount of tax involved to determine the level of risk. The Department reviews all data using data analytics, even data outside their organizations, to catch connections indicative of high-risk activities and surface them for more detailed examination. When an anomaly is presented the tools will display a warning highlighting a sudden shift in behavior, which indicates an area we need to focus on.</p> <p>Once the risks that have been identified are weighed to separate major and minor risks, the Risk Analytic staff will prioritize the risks. The taxpayer data is analyzed to identify economic and behavioral aspects to detect education needs and influence on taxpayer.</p> <p>By exploring potential high-risk taxpayers, a variety of treatments could be given to different categories of taxpayers. The following step is to identify specific strategies to treat the risks that could be</p> <p>All along the process the treatment strategy is measure to evaluate its success; in consequence determining the effectiveness of the compliance program.</p> |
| Units involved in the Process | <ul style="list-style-type: none"> ■ Internal Unit – Audit and Compliance ■ Internal Unit – Tax Fraud and Intelligence Area ■ Internal Unit – Collection ■ Internal Unit – Data Analytics Units ■ Internal Unit – Tax Appeals ■ External Unit – Insurance Agencies ■ External Unit – Banks ■ External Unit – Other government entity |
| Trigger Event | <ul style="list-style-type: none"> ■ Trends and tax payers behaviors ■ Taxpayer prefilling |
| Outcomes | <ul style="list-style-type: none"> ■ Require to develop an Education Program |

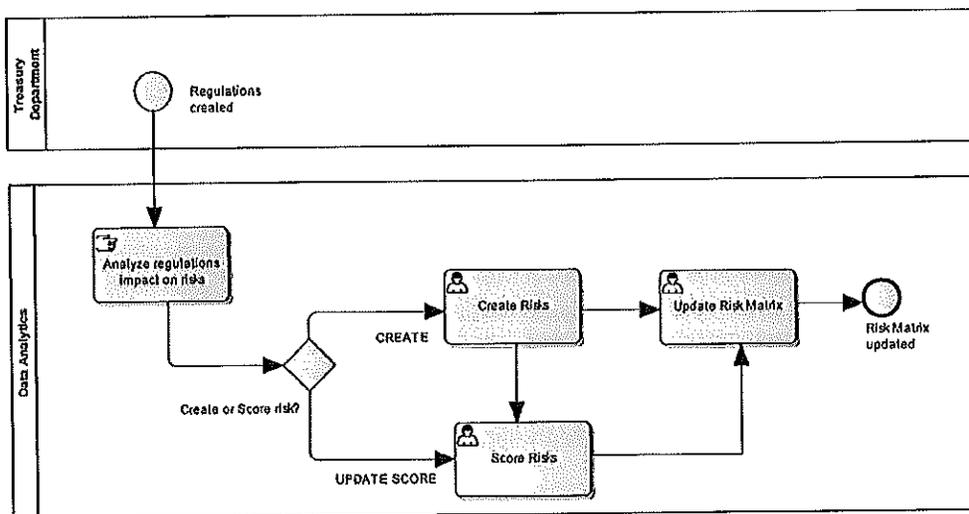
| | |
|---------------------------------------|---|
| | <ul style="list-style-type: none"> 11 Require to run different treatments as: Collection Process, Audit or Investigation, Tax Fraud Investigation |
| Supporting Technology | <ul style="list-style-type: none"> 11 Case Management 11 Data Analytics |
| Pre-requisites – prior process | <ul style="list-style-type: none"> 11 Establish a Compliance Risk Management Office 11 Implement an enforcement scheme based on Compliance Risk Management. 11 Establish an enforcement culture based on Compliance Risk Management. 11 Develop an IT solutions to support the Compliance Risk Management scheme 11 Implementation of contracts/alliances with other agency's to obtain all the data required to understand taxpayer behavior. |



4.5.1.2 Risk Management

| | |
|----------------------------------|--|
| Business Function Profile | Business Function Profile Description |
|----------------------------------|--|

| | |
|---------------------------------------|---|
| New or Amended Process | The Risk Management Process should be implemented within the Internal Revenue Area to support all functions regarding Enforcement. |
| Business Process Description | The Risk Management Process has been considered, designed, and proposed in order to support the major functions of a Risk Based Compliance Model. |
| Units involved in the Process | ■ Data Analytics Unit |
| Trigger Events | ■ Require to create a new risk |
| Outcomes | ■ Risk Matrix updated |
| Supporting Technology | ■ Integrated Tax Platform |
| Pre-requisites – Prior Process | A unit uncharged of managing risks must be established to support the process. |



4.5.2 Organization and Governance

There will be an opportunity for monitoring due to centralized enforcement functions. A possible reduction of the staff involved in executing tax audits and field inspections might exist. There will be an increase in governance of the compliance process.

4.5.3 Sourcing and Locations

4.5.3.1 Sourcing

Some contracts that can be reviewed for the core operations are:

- Banking Services
- Information Privacy (Banks and Government Institutions)
- Advertising
- Technology
 - Web Hosting
 - Mobile Services
 - Software Licenses
 - ERP Technical Support
 - ERP Maintenance

4.5.4 Technology

A compliance performance system should be put in place to support the tax administration in identifying potential non-compliance, selecting for audit those taxpayers that pose high risk to revenues, prioritizing those collection cases that have high potential for obtaining revenue, tracking compliance cases from initiation to closure, and, for future planning, developing intelligence on areas (industries, geographical areas), where the level of non-compliance and fraud is systematically high.

Similarly to the e-tax system, the compliance performance system is not a standalone IT component. In fact, this system must be integrated with the core tax system, as it must draw on taxpayer information. The compliance performance system, however, is usually discussed separately, as it has functionality and information that is very specific to compliance monitoring and enforcement.

For example, audit selection requires that each taxpayer is classified according to the risk that this taxpayer poses to the government's revenue stream – a task that cannot be done manually and that is also not used outside of audit and, perhaps, fraud investigations. In addition, audit risk-scoring and other activities used to detect and address non-compliance require the storing and use of extensive information from taxpayer accounts, to historic information on compliance risks, activities, and results, to third-party data. This integrated compliance data warehouse and the relative complexity of compliance process workflows justify treating the compliance performance system as a separate component.

4.5.5 Performance Management

The chart below shows indicators that should be considered to monitor the performance of the Department's new Compliance Risk Based Management Model:

| Process | Critical Success Factors | Key Performance Indicators |
|----------------|--|---|
| 2. Enforcement | 1.1 Execute and manage actions for tax debtors | 1.1.1 Amount of taxes in arrears |
| | | 1.1.2 Amount of taxes paid voluntarily by taxpayers |

| Process | Critical Success Factors | Key Performance Indicators |
|---------|--------------------------|---|
| | | 1.1.3 Additional taxes assessed after investigation and audit / Tax liability declared |
| | | 1.1.4 Amount of additional assessed taxes upheld in appeal / Amount of additional assessed taxes challenged |
| | | 1.1.5 Amount of additional taxes collected / Additional taxes assessed |
| | | 1.1.6 Amount of tax arrears recovered / Total amount of tax arrears at the beginning of the year |
| | | 1.1.7 Number of cases of tax evasion, customs fraud of smuggling successfully prosecuted each year |
| | | 1.1.8 Average number of days to identify and notify Non-payment or underpayment of declared tax liabilities |
| | | 1.1.9 Revenue assessed per Dollar spent |

4.5.6 People & Skills

The implementation of a Risk based compliance management will require appropriate staffing and training to support the enforcement function. There should be a higher professional profile, resulting in a more competitive salaries scale. Trainings should be focused on the following topics:

- Case Management: Develop the necessary skills to perform case management investigations (technological and functional).
- Customer Relationship Management (CRM) training: Perform technical trainings in order to enable the staff to correctly use the CRM system in place.
- Use of Social media: Develop skills to perform searches on social media channels to discover possible tax non-compliers.
- Data analytics: Develop the necessary skills to perform data inspection, analysis and processing for staff to identify non-compliant taxpayers.

The following areas will require training/recruitment to obtain certain skills to acknowledge the new changes, for complete views of the required skills please refer to Appendix B:

- Public Relations office
- Internal Revenue Office
- Audit & Compliance
- Tax Fraud Investigations
- Information Technology

4.6 Level 6 – Independent & performance driven

Creating a Semi-Autonomous Revenue Authority (SARA) helps to create an independent organization that's primary objectives are to increase collections, enforce non-compliance and help influence taxpayer, corporate and association's behaviors and perceptions in the way taxes are managed.

SARA will have the autonomy to manage its own internal systems, operations and resources. Tax administration autonomy will provide IRA the authority to design and implement its own operational policies and/or processes, such as:

- Discretion to allocate or reallocate budgeted administrative funds across administrative functions
 - Discretion to set its own administrative performance standards (e.g. for taxpayer service delivery)
 - Establish accountability for its operations and is subject to control and assessment
 - Operate own structure and governance for effective and efficient operation
 - Provide transparency and integrity regarding tax administration
 - Authority to administer its own support functions and systems, or to outsource such services to private contractors, if deemed appropriate.
- The following subsections present the details for each TOM operational component.

4.6.1 Processes

Considering the implementation of Semi-Autonomous Revenue Area, it will be necessary to review and update the documentation of supporting processes and procedures, according to the structure. This documentation will serve as a supporting tool for staff trainings.

4.6.2 Organization & Governance

4.6.2.1 Organization

Taking into consideration the previous recommendations, the model that will be designed for this future organization structure will include a functional type of structure and a Semi-autonomous Revenue Body with a Board of Directors. Below, you will find the description for each of the components presented in the proposed organizational Structure.

Establishing a semi-autonomous revenue agency (SARA) to operate its tax administration has generated a greater degree of results in other jurisdictions because of the autonomy in the administration of its own processes and human resources. Adopting this governance model may provide efficiencies in taxpayer services, increased collection efforts and decreased levels of corruption and tax evasion.

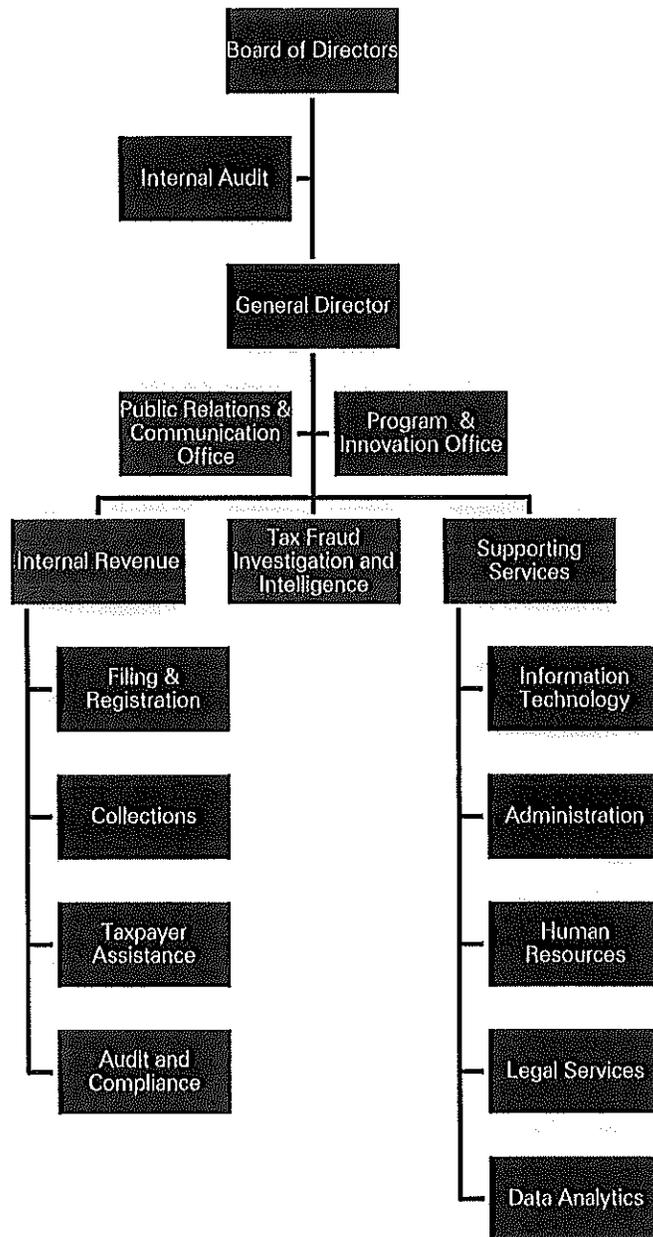


Figure 9 - Proposed Organizational Structure

1. **Board of Directors/Advisors:** A management and advisory board will be interposed between the revenue body and the Department of the Treasury to provide a degree of independent advice on the plans and operations of the tax administration arrangements in general.
 - ii **Functions:** Evaluates, verifies and approves the SARA strategic plans, draft annual budget, reports of performance, annual reports, important decision concerning the revenue body, building and facilities, human resources strategies, information systems development and the interaction with other key government agencies. It has no authority in the administration and enforcement of legislation (this remains a

responsibility of the Department of the Treasury) and has no access to confidential information of taxpayers.

- ii **Composition:** The Board is made up by the Secretary of the Treasury, and five other members (comprising public and private sector representatives).
- 2. **Internal Audit:** In charge of conducting periodic reviews in order to ensure that the operations, regulations and administrative processes are being conducted following the correct standards and are being implemented efficiently and effectively, including the analysis and verification of accounts, financial transactions and reports. Develop and implement audit programs, evaluate the efficiency of the financial operations, recommend improvements and new procedures, assist operating managers to review and develop new IT systems and applications, provide internal controls needed for the audit of the IT systems. This department also performs ethics and integrity investigations.
- 3. **General Director:** The General Director's office is responsible for the strategic and operations planning of the revenue agency. The General Director develops long term strategic plans and the drafting, implementation and monitoring of the annual work plans for all the departments, in order for them to be consistent with the objectives of the strategic plan.
- 4. **Public Relations & Communications Office:** Responsible for organizing press conference, dealing with news media on matters that involve the Revenue Agency, and perform outreach campaigns to influence taxpayer behavior.
- 5. **Programs & Innovation Office:** In charge of special projects like: Process Improvements, change management projects, performance management, continuous improvement projects and procedures updates.

6. **Internal Revenue**

6.1. **Filing & Registration**

- ii **Accounts Management Unit:** Receive tax filling form electronically or through the mail, enter the key data required of the taxpayer at the time of registration like name, type of legal entity, business registrations details or id number, actual or estimated annual turnover and the type of tax that's being applied. Deregister taxpayer that have ceased trading, deceased or have changed a legal form. Process forms from behalf of the taxpayers, individual and corporations. Prepare pre-filled forms and send them to the respective taxpayer, received approved/filled form from behalf of the taxpayer, process information on the tax system and verify if corrections are needed. Send tax forms that need corrections or additional information to the Taxpayer Services Department, in order for them to contact the taxpayer.

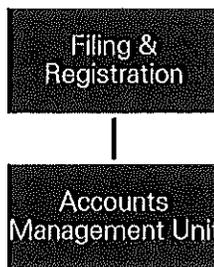


Figure 10 Filing & Registration Org Chart

6.2. Collections

- 11 *Collections*: Perform the collection of delinquent debt from corporate and individual taxpayers. Receive and distribute delinquent debt cases among the districts, visit taxpayer addresses to ensure compliance, negotiate payment agreements. This unit will count with a call center that will also perform the notification, collection and negotiation of payment agreements through phone calls and e-mails.
- 11 *Special Procedures*: In charge of dealing with debtors that have filed for Bankruptcy, perform wage deductions from government employees.
- 11 *Virtual Collections*: Receive payments from e-payments application and from the Banks that provide the collections services to the Internal Revenue Agency.

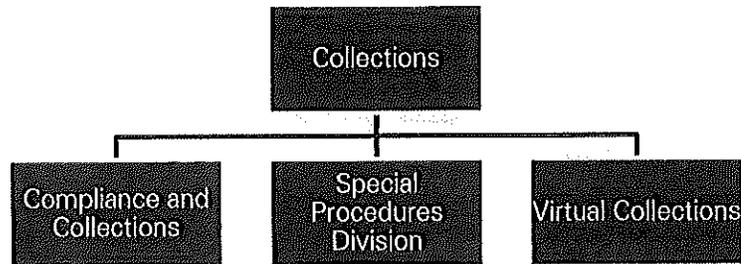


Figure 11 Collections Org Chart

6.3. Tax Payer Assistance

- 11 *Service Centers*: Maintain and update taxpayers registers, respond to general inquiries related to registration, filing, payment requirements, basic tax law and guide taxpayer to other departments (if necessary). Respond to specific inquiries from corporate and individual taxpayers that required a deep understanding of the tax code. Respond to queries from behalf of the corporate taxpayers (small and medium). In charge of providing customized face-to-face and phone service to a select group of large corporate taxpayers.
- 11 *Call Center*: Respond to general inquiries through the phone or online to all taxpayers. Contact taxpayer who need have missing/incorrect information on their tax filling form, also contact taxpayers who have a delinquent debt to remind them of make the necessary payments.
- 11 *Taxpayer Education*: Coordinate taxpayer education, develop informational publications for taxpayers, conduct seminars about changes to the tax laws and procedures, monitor through surveys the feedback from the taxpayers in order to determine needs for further education, changes of procedures and administration changes, develop and maintain the content of the tax revenue agency website.

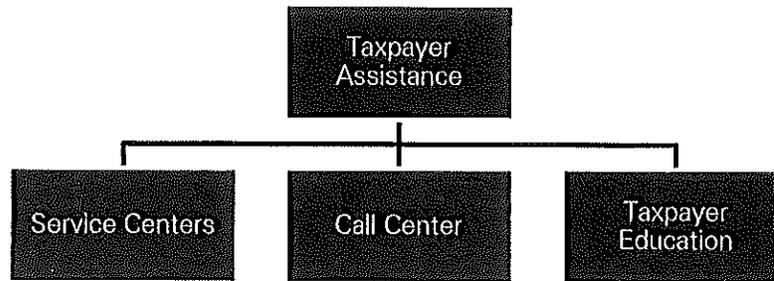


Figure 12 Taxpayer Services Assistance Org Chart

6.4. Audit and Compliance:

- 13 *Fiscal Audits:* Develop and update programs, policies, guidelines and procedures to perform audits, design the risk analysis standards to select cases for examination. The main responsibility is to classify, select and assign cases for examination among the districts offices. A unit will be specialized in providing customized audits to a select group of large corporate taxpayers.
- 14 *Compliance:* Develop the annual inspection plan, perform inspections on the different corporations and ports to ensure detect cases of tax evasion. Perform enforcement methods in order to generate compliance from behalf of the taxpayer. A unit will be specialized in providing customized inspections to a select group of large corporate taxpayers.

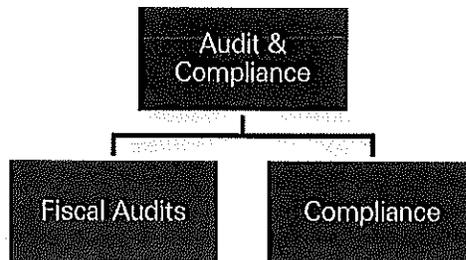


Figure 13 Audit & Compliance Org Chart

- 7. **Tax Fraud Investigations and Intelligence:** Conformed by a group of experts that identifies and investigate financial crimes performed by a taxpayer. Receive recommendations from the Intelligence Division of potential fraud cases and perform a full-scale investigation using different tools and investigative methods in order to reconstruct the taxpayer taxable income. Tax fraud investigations also involve cases of tax evasion of taxpayers who are not registering, filing and paying their taxes.

- 8. **Supporting Services:** In charge of managing the main administrative units of the SARA, which are Information Technology, Human Resources, Administration, Data Analytics and Legal Services. Responsible for analyzing and planning the operation of these areas:

8.1. Information Technology

This area is responsible of managing all electronic resources, like applications and systems. They provide the technologic support for all the core functions of Internal Revenue Area. It is divided into the following divisions:

- ▣ *Infrastructure:* Servers admin, communications equipment admin, physical access security, servers and communication equipment maintenance.
- ▣ *Operations:* Technical support and help desk administration, development and implementation of disaster recovery strategies, information backup administration and data tape library administration, as well as servers and communication equipment monitoring.
- ▣ *Applications:* Management and development of new applications, data base administration and user's key access admin.

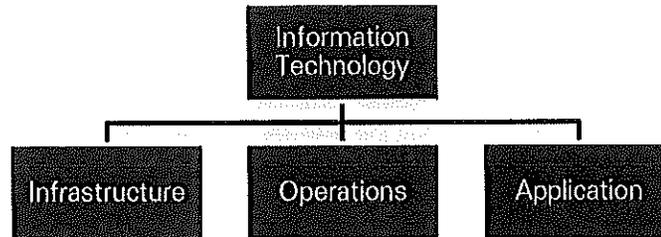


Figure 14 Information Technology Area Org Chart

8.2. Administration

- ▣ *Finance:* Generate monthly, tri-monthly and annual financial report. Budget preparation, budget administration, cost allocation, accounts payable, payroll management and billing.
- ▣ *Management:* Manage contracts for rent and external provider, procurement, coordinate the maintenance of the different offices and evaluate future providers and monitor actual service providers. Provide Technical assistance to service providers

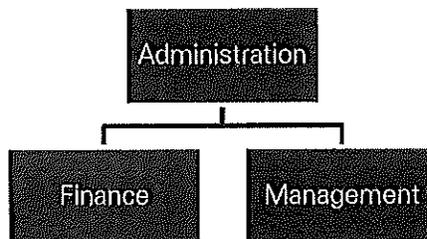


Figure 15 Administration Area Org Chart

8.3. Human Resources

- ▣ *Recruitment and Retention:* Recruit new personnel for the Internal Revenue Agency, establish selection criteria, conduct job analysis, interviews and test applications. Also promote career development throughout the personnel and manage succession planning.

- 14 **Training and Development:** Design and implement the annual training plan. Conduct trainings or contact providers for specific trainings, develop career plan for all the employees of the internal revenue agency.
- 14 **Compensation:** Establish compensation philosophies and practices and create payment structures.
- 14 **Labor Affairs:** Establish policies and procedures, codes of conduct, negotiate bargaining agreements with the different worker Unions; manage all cases involving labor laws.

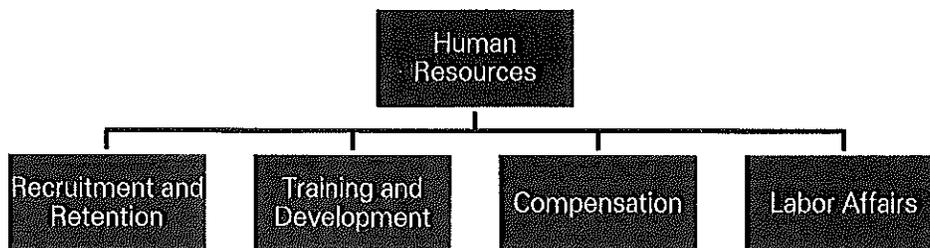


Figure 16 Human Resources Area Org Chart

8.4. Legal Services

Provide legal interpretation of tax laws and regulations, and representation of the tax administration in judicial forums, including tax appeals. Perform all the necessary legal labor related to the prosecution of a tax fraud case.

8.5. Data Analytics

Define the risk compliance profile that would determine the group of taxpayers that could be performing fraud or evasion. Gather potential fraud cases through anonymous informants or referral from the Tax Enforcement and Collections Department. Perform the necessary data analytics in order to recommend if a full investigation is needed from behalf of the Fraud Investigations Division or to Audit and Compliance in order to determine if the taxpayer is evading. They also perform their own information gathering by analyzing a determined group of taxpayers.

The purpose of the following section is to determine the future governance structure based on the commonly accepted practices and on previous recommendations and following the proposed Organizational structure mentioned on the previous section.

4.6.2.2 Governance

The structure of Governance that is being proposed is based on the implementation of a Semi-Autonomous Revenue Agency that will have a Board of Directors and a General Director. The next chart explains the criteria for selection and years of service:

| Role | Composition | Years of Service | Selection Criteria |
|---------------------------|-------------------------------|--|-------------------------|
| Board of Directors | The Secretary of the Treasury | As long as he/she fulfills the role of Secretary | Elected by the Governor |

| Role | Composition | Years of Service | Selection Criteria |
|-------------------------|--|------------------|--|
| | 5 members from both the private and public sector (at least 2 from the private sector) | 10 years | <ul style="list-style-type: none"> Elected by the Governor and the Secretary of the Treasury Elected by popular vote |
| General Director | Responds to the Board of Directors | 10 years | <ul style="list-style-type: none"> Elected by the Governor and the Secretary of the Treasury Elected by popular vote |

Once the Board and General Director are in place, the governance structure will be established as following:

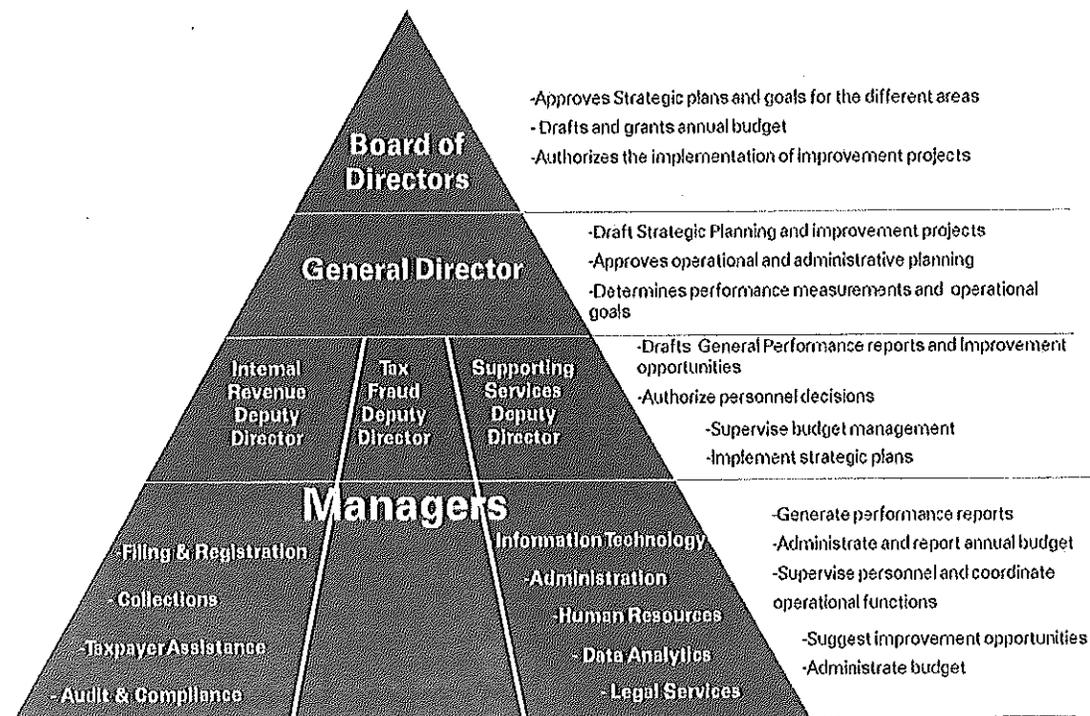


Figure 17 Proposed Governance Structure

Authorities and Reports

This governance structure is a typical One-tier system, where management is assigned to a single Board of Directors with a control committee. The table below describes the authorities and reports that will lead the interaction among the governance units:

| Governance Units | Authorities | Reports |
|---------------------------|--|--|
| Board of Directors | <ul style="list-style-type: none"> - Annual budget plan - Authorize improvement opportunities/projects - Validated Strategic goals and objectives of the Revenue Agency | None, since the Secretary of the Treasury is part of the Board of Directors. |

| Governance Units | Authorities | Reports |
|--|---|--|
| General Director | <ul style="list-style-type: none"> - Analyze KPI reports - Analyze Strategic priorities - Analyze improvement opportunities - Lead approved projects - Determines performance metrics and objectives for each area. | To the Board of directors: <ul style="list-style-type: none"> - Business Cases based on the needs of the Agency - Strategic objective of the Revenue Agency - Financial reports of the Agency |
| Internal Revenue Deputy Director | <ul style="list-style-type: none"> - Validates needs and improvement opportunities from all supporting areas - Draft general performance reports - Authorizes refunds to taxpayers above US\$ 50,000 | To General Director: <ul style="list-style-type: none"> - Possible Improvement opportunities - General Performance indicators - General budget |
| Filing & Registration Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Authorizes refunds to taxpayers above US\$ 25,000 - Generate performance reports | To Internal Revenue Deputy Director <ul style="list-style-type: none"> - General Performance reports |
| Collections Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Generate performance reports - Ensures the compliance of monthly/annual collection goals - Authorizes bankruptcy cases - Authorizes deduction on wages, payment agreements and seizures | To Internal Revenue Deputy Director <ul style="list-style-type: none"> - Collection goals reports. - Delinquent debt compliance reports. |
| Taxpayer Assistance Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Generate performance reports - Supervises case management | To Internal Revenue Deputy Director <ul style="list-style-type: none"> - Pending Cases report - Resolved Cases report |
| Audit & Compliance Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Generate performance reports - Approves closed cases | To Internal Revenue Deputy Director <ul style="list-style-type: none"> - Pending Cases report - Resolved Cases report |
| Tax Fraud Deputy Director | <ul style="list-style-type: none"> - Validates needs and improvement opportunities from all supporting areas - Budget administration - Staff administration - Approves closed cases | To General Director: <ul style="list-style-type: none"> - Ongoing Investigations report - Resolved cases results - Possible Improvement opportunities |
| Supporting Services Deputy Director | <ul style="list-style-type: none"> - Validates needs and improvement opportunities from all supporting areas - Validates financial reports - Approves provider's contracts | To General Director <ul style="list-style-type: none"> - Possible Improvement opportunities - Quarterly financial reports |
| Information Technology Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Negotiate with systems, hardware and maintenance providers | <ul style="list-style-type: none"> - General performance reports - Suggest possible future providers |
| Administration Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Receive monthly income/expenses reports from all units | To Supporting Services Deputy Director <ul style="list-style-type: none"> - Monthly financial reports - General performance reports - Suggest possible future providers |

| Governance Units | Authorities | Reports |
|--------------------------------|---|--|
| | <ul style="list-style-type: none"> - Administer contracts of service/equipment providers from all units. - Negotiate with service providers | |
| Human Resources Manager | <ul style="list-style-type: none"> - Budget administration - Staff administration - Approves hiring of new personnel - Approves staff dismissal from all units - Approves promotions, bonuses and salary increases - Supervises the implementation of the training plan | <ul style="list-style-type: none"> To Supporting Services Deputy Director - Payroll cost - Total headcount of the Agency - Training gaps - Results of bargaining agreements negotiations - General performance reports |
| Data Analytics | <ul style="list-style-type: none"> - Budget administration - Staff administration - Design the taxpayer's fraud and evasion profile | <ul style="list-style-type: none"> To Internal Revenue Units - Possible tax fraud and evasion reports. To Supporting Services Deputy Director - General performance reports |
| Legal Services | <ul style="list-style-type: none"> - Budget administration - Staff administration - Attend all legal cases involving the Revenue Agency - Represent the Revenue Agency in all courts | <ul style="list-style-type: none"> To Supporting Services Deputy Director - General performance reports - Legal cases follow up report |

Board Reporting Schedule

The Reporting Schedule lists the transaction periods and due dates for all of Board of Directors meetings and subjects of discussion. Below you will find a table with a proposed Board Reporting Schedule, specifying the frequency of the meetings and the purpose.

| Monthly | Quarterly | Every six months | Annually |
|----------------------|------------------------------------|-----------------------|--|
| Strategic Priorities | Focus on core processes | Audit Plan | Functional and Operational Strategies and objectives |
| Operational Metrics | Customer Voice Research | Talent Management | Payment of award and bonuses |
| Compliance | Business Performance | Publicity Campaign | |
| Risk | Strategic Priority Strategy Review | Stakeholders meetings | |
| Costs | | | |
| Capital | | | |

Principles of Good Governance

The commonly used practices suggest that in order to have a transparent and functional organization, the following principles must be implemented:

- ii There are documented Roles and Responsibilities and Terms of Reference.

- There needs to be suitable transparency: of the processes, of who can take decisions, of the levels of authority, and of the communication lines
- Needs to be Simple to understand and demonstrably useful
- Decisions are made in a timely way
- There needs to be a monitoring process to check how well governance is working
- People in charge have the requisite knowledge, skills and authority to performance governance role
- Appropriate exit strategies exist
- Governance should help the organisation, not hinder it
- There needs to be demonstrable consistency in decision making
- Balances subjective and objective decisions (informed intuition)

4.6.3 Sourcing & Locations

4.6.3.1 Sourcing

The SARA manages different type of contracts to support the new operating model.

For Administrative purposes the SARA might need to have the following contracts:

1. Facilities Cleaning
2. Physical Security
3. Water
4. Electricity
5. Landscaping
6. Equipment Maintenance

It is important that the SARA negotiates its contracts with clear roles and responsibilities from the vendors, realistic Service Level Agreements (SLAs) and defined penalties for non-compliant vendors. Additionally, the SARA must establish a team or committee that periodically reviews all the contracts with the objective of identifying opportunities to negotiate better terms and conditions; based on the continuously changing needs of the institution.

4.6.3.2 Locations

The geographical organization of the SARA is aligned with the defined taxpayer assistance services strategy and related to the amount of taxpayers in each region (Metro, North, South, East and West). The objective of the SARA is to have the capabilities to outreach and service the taxpayers efficiently and effectively.

The SARA organizes its Regional Contact Centers based on the amount of habitants and active taxpayers in each region (Metro, North, South, East and West) of Puerto Rico. Each Regional Contact Center provides the taxpayer assistance services adequate to the needs of the taxpayers in each region.

4.6.4 Technology

SARA will have the autonomy to manage its own internal systems, operations and resources. Tax administration autonomy will provide IRA the authority to design and implement its own operational policies and/or processes

- ▣ Authority to administer its own support functions and systems, or to outsource such services to private contractors, if deemed appropriate.

4.6.5 Performance Management

The SARA is managed based on the performance of its value chain and how the goals are met for the Critical Success Factors (CSFs) and Key Performance Indicators (KPIs).

The chart below details the CSFs and KPIs for each process. The corresponding goals for each process will be determine after the first year of SARA's operation.

| Process | Critical Success Factors | Key Performance Indicators | |
|---------------------------------------|--|----------------------------|--|
| 1. Management & Monitoring | 1.1. Safeguard that the Revenue Agency administers taxes sustainable | 1.1.1 | Number of registered taxpayers by tax type |
| | | 1.1.2 | Number of large taxpayers (80% of tax revenue) |
| | | 1.1.3 | Number of employees |
| | | 1.1.4 | Administrative costs / Total revenue collected |
| | | 1.1.5 | Employment Equity - Demographics |
| | | 1.1.6 | Employment Equity - Disability |
| 2. Filing | 2.1 Assure that the information in the tax returns is accurate | 2.2.1 | Amount of incomplete tax returns |
| | | 2.2.2 | Amount of incorrect tax returns |
| | | 2.2.3 | Electronic filing rate |
| | | 2.2.4 | Number of tax declarations filed / Number of registered taxpayers |
| | | 2.2.5 | Number of tax declarations received on time/Total number of tax declarations filed |
| | | 2.2.6 | |
| | 2.2 Process tax returns efficiently and effectively | 2.2.7 | |
| | | 2.2.8 | Time between filing and start of processing |
| | | 2.2.9 | Average processing turnaround time |
| | | 2.2.10 | Duration of processing a tax return |
| | | 2.2.11 | Amount of tax returns processed monthly or annually |
| | | 2.2.12 | Cost of tax return processing against total tax collections |

| Process | Critical Success Factors | Key Performance Indicators |
|-------------------------------|---|---|
| 3. Collections | 3.1 Collect the contributions efficiently and effectively | 3.1.1 Total collections per tax type 3.1.2 Total voluntary payments 3.1.3 Cost of collecting operations 3.1.4 Collections per FTE 3.1.5 Amount of taxes in arrears 3.1.6 Outstanding debt collected 3.1.7 Amount of taxes refunded annually 3.1.8 Total revenue collected / GDP 3.1.9 Total revenue collected / Annual revenue target 3.1.10 Amount of taxes paid voluntarily by taxpayers / Amount of taxes payable on tax declarations 3.1.11 Collections per FTE 3.1.12 Collections per Dollar spent |
| 4. Enforcement | 4.1 Execute and manage actions for tax debtors | 4.1.1 Additional taxes assessed after investigation and audit / Tax liability declared 4.1.2 Amount of additional assessed taxes upheld in appeal / Amount of additional assessed taxes challenged 4.1.3 Amount of additional taxes collected / Additional taxes assessed 4.1.4 Amount of tax arrears recovered / Total amount of tax arrears at the beginning of the year 4.1.5 Number of cases of tax evasion, customs fraud or smuggling successfully prosecuted each year 4.1.6 Average number of days to identify and notify Non-payment or underpayment of declared tax liabilities 4.1.7 Revenue assessed per Dollar spent |
| 5. Taxpayer Assistance | 5.1 Provide high quality service to taxpayer | 5.1.1 Average handle time by phone 5.1.2 Tax payers perception regarding Effectiveness in solving taxpayer problems 5.1.3 Taxpayers perception regarding Service cost per taxpayer 5.1.4 Quality of the assistance provided to enable taxpayers to comply 5.1.5 Public perception of degree of corruption 5.1.6 Time to live phone resolution 5.1.7 First-contact resolution per service channel |

| Process | Critical Success Factors | Key Performance Indicators |
|---------|--------------------------|---|
| | | 5.1.9 Amount of taxpayer visiting contact centers or branches |
| | | 5.1.10 Number of cases escalated for resolution |

4.6.6 People & Skills

With the implementation of a Semi Autonomous Revenue Agency, all the personnel from the Internal Revenue Area and Tax Fraud Investigations will have to undergo a recruitment process to determine if they fulfill the necessary skills and requirements for the new roles and job descriptions. Additional personnel will be required for:

- Internal Audits
- General Director's Office
- Programs
- Public Relations & Communication Office
- Programs & Innovation Office
- Supporting Services Director's Office
- Information Technology
- Administration
- Human Resources
- Legal Services
- Data Analytics

In order to fulfill these skills requirements, a training plan and talent acquisition must be implemented to shorten the existing gap, based on the commonly used practices and examples from the comparable jurisdictions previously analyzed, the skill sets mentioned on Appendix B are required for all units of the Semi autonomous Revenue Agency.

Appendix A

Required Training and/or Talent acquisition per E Level

| Staff | Level 1 - Build Foundation | Level 2 - Simplified Administration | Level 3 - Taxpayer Centric | Level 4 - Goods and Services Tax | Level 5 - Risk Based Enforcement | Level 6 - Independent & Performance Driven |
|--|----------------------------|-------------------------------------|----------------------------|----------------------------------|----------------------------------|--|
| 1. Internal Audit | X | X | X | ✓ | X | ✓ |
| 2. General Director's Office | X | X | X | X | X | ✓ |
| 3. Public Relations & Communication Office | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4. Programs & Innovation Office | X | X | X | X | X | ✓ |
| 5. Internal Revenue Director's Office | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6. Filing & Registration | ✓ | ✓ | X | ✓ | X | ✓ |
| 7. Collections | ✓ | X | X | ✓ | X | ✓ |
| 8. Taxpayer Assistance | ✓ | ✓ | X | ✓ | X | ✓ |
| 9. Audit & Compliance | ✓ | X | ✓ | ✓ | ✓ | ✓ |
| 10. Tax Fraud Investigations | ✓ | X | X | ✓ | ✓ | ✓ |
| 11. Supporting Services Director's Office | X | X | X | X | X | ✓ |
| 12. Information Technology | ✓ | ✓ | X | ✓ | ✓ | ✓ |
| 13. Administration | X | X | X | ✓ | X | ✓ |
| 14. Human Resources | X | X | X | ✓ | X | ✓ |
| 15. Legal Services | X | X | X | X | X | ✓ |
| 16. Data Analytics | ✓ | X | X | ✓ | ✓ | ✓ |

Appendix B

Required Skills per Area

| 1. Internal Audit | | | |
|-------------------|---|---|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| Manager | <ul style="list-style-type: none"> ■ Bachelor's Degree in Accounting or Finance ■ Masters Degree ■ 10 or more years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Tax Administration software ■ Financial analysis software ■ Accounting software ■ Case Management software ■ Microsoft Excel ■ Economics and Accounting knowledge ■ Law and Government knowledge ■ Administration Management | <ul style="list-style-type: none"> ■ Judgment and Decision Making ■ Leadership ■ Integrity ■ Team builder ■ Communication ■ Monitoring ■ Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Initiative ■ Mathematical reasoning |
| Staff | <ul style="list-style-type: none"> ■ Bachelor's Degree in Accounting ■ 1 – 5 years of experience on similar positions ■ English language (optional) | <ul style="list-style-type: none"> ■ Tax Administration software ■ Financial analysis software ■ Accounting software ■ Case Management software ■ Microsoft Excel ■ Economics and Accounting knowledge ■ Law and Government knowledge | <ul style="list-style-type: none"> ■ Integrity ■ Communication ■ Problem Solving ■ Decision Making ■ Planning and Organizing ■ Data gathering and Analysis ■ Critical Thinking |

2. General Director's Office

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|---------------------------|---|---|---|
| General Director | <ul style="list-style-type: none"> □ Bachelor's Degree in Accounting or Finance □ Master's Degree in Business Administration □ 15 or more years of experience on similar positions □ English language | <ul style="list-style-type: none"> □ Database and Query Software □ Tax Administration software □ Project Management Software □ Business Intelligence software □ Sales and Marketing knowledge □ Public Safety and Security knowledge □ Economics and Accounting knowledge □ Law and Government knowledge □ Administration and Management Knowledge □ Personnel management knowledge | <ul style="list-style-type: none"> □ Negotiation □ Dependability □ Speech Clarity □ Inductive Reasoning □ Deductive Reasoning □ Fluency of ideas □ Creativity □ Critical Thinking □ Independence □ Achievement/Effort □ Integrity □ Judgment and Decision Making □ Time management □ Leadership □ Team builder □ Communication □ Monitoring □ Complex Problem solving □ Independence □ Planning and Organizing □ Analytical Thinking □ Result oriented □ Training development □ Self Control □ Cooperation □ Initiative |
| Assistant Director | <ul style="list-style-type: none"> □ Bachelor's Degree in Accounting or Finance □ Master's Degree in Business Administration □ 10 or more years of experience on similar positions □ English language | <ul style="list-style-type: none"> □ Database and Query Software □ Tax Administration software □ Project Management Software □ Business Intelligence software □ Sales and Marketing knowledge □ Public Safety and Security knowledge □ Economics and Accounting knowledge | <ul style="list-style-type: none"> □ Negotiation □ Dependability □ Speech Clarity □ Inductive Reasoning □ Deductive Reasoning □ Fluency of ideas □ Creativity □ Critical Thinking □ Independence □ Achievement/Effort □ Integrity □ Judgment and Decision Making □ Time management □ Leadership |

2. General Director's Office

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|------|---|---|--|
| | | <ul style="list-style-type: none"> ■ Law and Government knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge | <ul style="list-style-type: none"> ■ Team builder ■ Communication ■ Monitoring ■ Complex Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Initiative |

3. Public Relations & Communications Office

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|----------------|--|--|--|
| Manager | <ul style="list-style-type: none"> ■ Bachelor's Degree in Business, Public relations, Journalism or Communications ■ Masters Degree (optional) ■ 5 or more years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Publishing software ■ Graphic or photo imaging software ■ Microsoft Excel ■ Video creation and editing software ■ Sales and Marketing knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge ■ Computer and Electronics ■ Communications and media knowledge | <ul style="list-style-type: none"> ■ Integrity ■ Customer service ■ Negotiation ■ Social perceptiveness ■ Speech clarity ■ Fluency of ideas ■ Creative ■ Oral expression ■ Persuasion ■ Reading comprehension ■ Judgment and Decision Making ■ Leadership ■ Team builder ■ Communication ■ Monitoring ■ Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control |

| 3. Public Relations & Communications Office | | | |
|--|--|---|--|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | | | <ul style="list-style-type: none"> ☐ Cooperation ☐ Initiative |
| Staff | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Business, public relations, journalism or communications ☐ 1 – 5 years of experience on similar positions ☐ English language (optional) | <ul style="list-style-type: none"> ☐ Publishing software ☐ Graphic or photo imaging software ☐ Microsoft Excel ☐ Video creation and editing software ☐ Web platform development software ☐ Web page creation imaging software ☐ Document management software ☐ Data base user interface and query software ☐ Computer and Electronics ☐ Communications and media knowledge ☐ Sales and Marketing knowledge | <ul style="list-style-type: none"> ☐ Integrity ☐ Customer service ☐ Negotiation ☐ Social perceptiveness ☐ Speech clarity ☐ Fluency of ideas ☐ Creative ☐ Oral expression ☐ Persuasion ☐ Reading comprehension ☐ Communication ☐ Problem solving ☐ Cooperation |

| 4. Programs & Innovation Office | | | |
|--|---|--|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| Manager | <ul style="list-style-type: none"> ☐ Bachelor's or Degree in Science, Computer and Information Science, Engineering or Technology ☐ Master's Degree (optional) ☐ Certified Project Management Professional ☐ 5 or more years of | <ul style="list-style-type: none"> ☐ Data base user interface and query software ☐ Development environment software ☐ Tax administration software ☐ Pattern design software ☐ Project management software ☐ Microsoft Excel ☐ Administration and management knowledge | <ul style="list-style-type: none"> ☐ Negotiation ☐ Attention to detail ☐ Initiative ☐ Dependability ☐ Adaptability ☐ Persistence ☐ Systems analysis ☐ Inductive Reasoning ☐ Deductive Reasoning ☐ Critical Thinking ☐ Independence ☐ Achievement/Effort ☐ Integrity ☐ Complex Problem solving |

| 4. Programs & Innovation Office | | | |
|---------------------------------|---|--|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> experience on similar positions English language | <ul style="list-style-type: none"> Communications and media knowledge Personnel management knowledge | <ul style="list-style-type: none"> Independence Planning and Organizing Analytical Thinking Result oriented Training Judgment and Decision Making Time management Leadership Team builder Communication Monitoring Performance Management |
| Staff | <ul style="list-style-type: none"> Bachelor's or Degree in Science, Computer and Information Science, Engineering or Technology 1 – 5 years of experience on similar positions English language (optional) | <ul style="list-style-type: none"> Data base user interface and query software Development environment software Tax administration software Pattern design software Project management software Microsoft Excel Communications and media knowledge Administration and management knowledge | <ul style="list-style-type: none"> Integrity Persistence Analytical Thinking Complex Problem solving Planning and Organizing Attention to detail Performance Management Data gathering and Analysis Persuasion Problem solving |

| 5. Internal Revenue: | | | |
|---|--|---|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| Internal Revenue Deputy Director | <ul style="list-style-type: none"> Bachelor's Degree in Accounting or Finance Masters Degree | <ul style="list-style-type: none"> Tax Administration software Case Management software Information retrieval or search software | <ul style="list-style-type: none"> Negotiation Dependability Speech Clarity Inductive Reasoning |

5. Internal Revenue:

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|---|--|--|---|
| | <ul style="list-style-type: none"> ■ 10 or more years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Case Management software ■ Business Intelligence software ■ Financial analysis software ■ Accounting Software ■ Project management software ■ Microsoft Excel ■ Accounting software ■ Economics and Accounting knowledge ■ Law and Government knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge ■ Sales and Marketing Processing | <ul style="list-style-type: none"> ■ Deductive Reasoning ■ Critical Thinking ■ Independence ■ Achievement/Effort ■ Integrity ■ Complex Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training ■ Judgment and Decision Making ■ Time management ■ Leadership ■ Team builder ■ Communication ■ Monitoring ■ Performance Management |
| <p>Filing & Registration Manager</p> | <ul style="list-style-type: none"> ■ Bachelor's Degree ■ Masters Degree (optional) ■ 5 or more years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Tax Administration software ■ Microsoft Excel ■ Economics and Accounting knowledge ■ Law and Government knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge | <ul style="list-style-type: none"> ■ Negotiation ■ Judgment and Decision Making ■ Leadership ■ Team builder ■ Communication ■ Monitoring ■ Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Initiative |
| <p>Filing & Registration Staff</p> | <ul style="list-style-type: none"> ■ Associate's Degree or High school diploma ■ 1 -3 years of experience in similar positions | <ul style="list-style-type: none"> ■ Tax Administration software ■ Microsoft Excel ■ Economics and Accounting knowledge | <ul style="list-style-type: none"> ■ Attention to Detail ■ Analytical Thinking ■ Integrity ■ Data Analysis ■ Customer service ■ Deductive Reasoning |

| 5. Internal Revenue: | | | |
|------------------------------------|---|---|--|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> ☐ English language (optional) | <ul style="list-style-type: none"> ☐ Law and Government knowledge | |
| Collections Manager | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Accounting, Finance or Administration ☐ Masters Degree (optional) ☐ 5 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Tax Administration software ☐ Information retrieval or search software ☐ Case Management software ☐ Microsoft Excel ☐ Economics and Accounting knowledge ☐ Law and Government knowledge ☐ Administration and Management Knowledge ☐ Personnel management knowledge | <ul style="list-style-type: none"> ☐ Negotiation ☐ Judgment and Decision Making ☐ Persistence ☐ Leadership ☐ Team builder ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing ☐ Analytical Thinking ☐ Result oriented ☐ Training development ☐ Self Control ☐ Cooperation ☐ Initiative |
| Collections Staff | <ul style="list-style-type: none"> ☐ Associate's Degree or High school diploma ☐ 1 -3 years of experience in similar positions ☐ English language (optional) | <ul style="list-style-type: none"> ☐ Tax Administration software ☐ Accounting software ☐ Case Management software ☐ Information retrieval or search software ☐ Database and Query Software ☐ Microsoft Excel ☐ Economics and Accounting knowledge ☐ Law and Government knowledge | <ul style="list-style-type: none"> ☐ Negotiation ☐ Integrity ☐ Persistence ☐ Communication ☐ Problem Solving ☐ Decision Making ☐ Planning and Organizing ☐ Data gathering and Analysis ☐ Critical Thinking |
| Taxpayer Assistance Manager | <ul style="list-style-type: none"> ☐ Bachelor's Degree ☐ Masters Degree (optional) ☐ 5 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Database and Query Software ☐ Tax Administration software ☐ CRM software ☐ Microsoft Excel ☐ Database user interface and query software ☐ Contact Center software ☐ Clerical knowledge | <ul style="list-style-type: none"> ☐ Negotiation ☐ Judgment and Decision Making ☐ Leadership ☐ Integrity ☐ Team builder ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing |

5. Internal Revenue:

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|---------------------------------------|--|--|---|
| | | <ul style="list-style-type: none"> ■ Sales and Marketing knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge | <ul style="list-style-type: none"> ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Initiative |
| Taxpayer Assistance Staff | <ul style="list-style-type: none"> ■ Associate's Degree or High school diploma ■ 1 -3 years of experience in similar positions ■ English language (optional) | <ul style="list-style-type: none"> ■ Database and Query Software ■ Tax Administration software ■ CRM software ■ Database user interface and query software ■ Contact Center software ■ Clerical knowledge | <ul style="list-style-type: none"> ■ Customer service ■ Attention to Detail ■ Analytical Thinking ■ Service orientation ■ Integrity ■ Data Analysis ■ Stress Tolerance ■ Communication ■ Oral and written Expression ■ Problem solving ■ Persuasion ■ Time management ■ Active Listening |
| Audit & Compliance Manager | <ul style="list-style-type: none"> ■ Bachelor's Degree in Accounting ■ Masters Degree (optional) ■ 5 or more years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Tax Administration software ■ Financial analysis software ■ Information retrieval or search software ■ Case Management software ■ Microsoft Excel ■ Economics and Accounting knowledge ■ Administration and Management Knowledge ■ Personnel management knowledge | <ul style="list-style-type: none"> ■ Judgment and Decision Making ■ Leadership ■ Integrity ■ Team builder ■ Communication ■ Monitoring ■ Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Initiative |
| Audit Staff | <ul style="list-style-type: none"> ■ Bachelor's Degree in Accounting ■ 1 – 5 years of experience on similar positions | <ul style="list-style-type: none"> ■ Tax Administration software ■ Financial analysis software ■ Information retrieval or search software ■ Case Management software ■ Microsoft Excel | <ul style="list-style-type: none"> ■ Integrity ■ Communication ■ Problem Solving ■ Decision Making ■ Planning and Organizing ■ Data gathering and Analysis ■ Critical Thinking |

| 5. Internal Revenue: | | | |
|-------------------------------------|--|---|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> ■ English language (optional) | <ul style="list-style-type: none"> ■ Economics and Accounting knowledge ■ Law and Government knowledge | |
| Internal Revenue Agent Staff | <ul style="list-style-type: none"> ■ Bachelor's Degree in Accounting ■ 1 – 5 years of experience on similar positions ■ English language (optional) | <ul style="list-style-type: none"> ■ Tax Administration software ■ Accounting software ■ Information retrieval or search software ■ Case Management software ■ Microsoft Excel ■ Economics and Accounting knowledge ■ Law and Government knowledge | <ul style="list-style-type: none"> ■ Integrity ■ Communication ■ Problem Solving ■ Decision Making ■ Planning and Organizing ■ Data gathering and Analysis ■ Critical Thinking |

6. Tax Fraud Investigations and Intelligence

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|------------------------|---|---|---|
| Deputy Director | <ul style="list-style-type: none"> • Bachelor's Degree in Administration • Master's Degree • Academy or Agency Diploma • 10 years of experience on similar positions English language | <ul style="list-style-type: none"> • Data analytics software • Database user interface and query software • Information retrieval or search software • Microsoft Excel • Administration and Management knowledge • Personnel administration knowledge • Law and Government knowledge • Public Safety and Security knowledge | <ul style="list-style-type: none"> • Judgment and Decision Making • Leadership • Integrity • Team builder • Communication • Monitoring • Problem solving • Independence • Planning and Organizing • Analytical Thinking • Result oriented • Training development • Self Control • Cooperation • Performance management • Social Orientation • Initiative |
| Staff | <ul style="list-style-type: none"> • Associate's Degree in Administration (Optional) • Academy or Agency Diploma • 1 - 5 years of experience on similar positions • English language (optional) | <ul style="list-style-type: none"> • Data analytics software • Information retrieval or search software • Law and Government knowledge • Public Safety and Security knowledge | <ul style="list-style-type: none"> • Information ordering • Data analysis • Integrity • Investigation oriented • Analytical Thinking • Judgment and Decision making • Problem solving • Written and oral comprehension • Communication • Planning and Organizing |

7. Supporting Services

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|--|---|--|---|
| Supporting Services Deputy Director | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Finance, Accounting or Administration ☐ Masters Degree ☐ 10 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Accounting software ☐ Financial analysis software ☐ Data base user interface and query software ☐ Human Resources software ☐ Economics and Accounting knowledge ☐ Law and Government knowledge ☐ Administration and Management Knowledge ☐ Personnel management knowledge ☐ Sales and Marketing Processing ☐ Document management software ☐ Human Resources software ☐ Computer and electronics knowledge | <ul style="list-style-type: none"> ☐ Judgment and Decision Making ☐ Leadership ☐ Team builder ☐ Integrity ☐ Critical Thinking ☐ Active Listening ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing ☐ Analytical Thinking ☐ Result oriented ☐ Training development ☐ Self Control ☐ Cooperation ☐ Social Orientation ☐ Initiative |
| Information Technology Manager | <ul style="list-style-type: none"> ☐ Bachelor's or Degree in Computer and Information Science, Engineering or Technology ☐ Master's Degree (optional) ☐ 5 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Tax Administration software ☐ CRM software ☐ Development environment software ☐ Object or component oriented development software ☐ Web platform development software ☐ Computer and electronics knowledge ☐ Engineering and Technology ☐ Telecommunications Knowledge ☐ Administration and Management knowledge | <ul style="list-style-type: none"> ☐ Judgment and Decision Making ☐ Leadership ☐ Integrity ☐ Customer services ☐ Attention to detail ☐ Team builder ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing ☐ Analytical Thinking ☐ Result oriented ☐ Training development ☐ Self Control ☐ Cooperation ☐ Social Orientation ☐ Initiative |
| Information Technology Staff | <ul style="list-style-type: none"> ☐ Bachelor's or Associate's | <ul style="list-style-type: none"> ☐ Tax Administration software ☐ CRM software | <ul style="list-style-type: none"> ☐ Integrity ☐ Communication ☐ Systems analysis |

7. Supporting Services

| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
|-------------------------------|---|---|---|
| | <ul style="list-style-type: none"> ☐ Degree in Computer and Information Science, Engineering or Technology ☐ 1 – 5 years of experience on similar positions ☐ English language (optional) | <ul style="list-style-type: none"> ☐ Configuration management software ☐ Enterprise application integration software ☐ Program testing software ☐ Development environment software ☐ Object or component oriented development software ☐ Web platform development software ☐ Computer and electronics knowledge ☐ Engineering and Technology ☐ Administration and Management | <ul style="list-style-type: none"> ☐ Complex Problem Solving ☐ Programming ☐ Systems evaluations ☐ Judgment and Decision Making ☐ Planning and Organizing ☐ Data gathering and Analysis ☐ Information processing ☐ Monitoring ☐ Analytical Thinking ☐ Attention to detail ☐ Innovation ☐ Adaptability/Flexibility |
| Administration Manager | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Finance, Accounting or Administration ☐ Masters Degree (optional) ☐ 5 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Financial analysis software ☐ Accounting Software ☐ Tax Administration software ☐ Microsoft Excel ☐ Personnel management knowledge ☐ Economics and Accounting knowledge ☐ Administration and Management knowledge ☐ Law and Government knowledge | <ul style="list-style-type: none"> ☐ Judgment and Decision Making ☐ Leadership ☐ Integrity ☐ Team builder ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing ☐ Analytical Thinking ☐ Result oriented ☐ Training development ☐ Self Control ☐ Cooperation ☐ Social Orientation ☐ Initiative |
| Administration Staff | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Finance, Accounting or Administration ☐ 1 – 5 years of experience on similar positions | <ul style="list-style-type: none"> ☐ Financial analysis software ☐ Accounting Software ☐ Tax Administration software ☐ Information retrieval or search software ☐ Microsoft Excel ☐ Economics and Accounting knowledge ☐ Administration and Management knowledge | <ul style="list-style-type: none"> ☐ Integrity ☐ Communication ☐ Complex Problem Solving ☐ Judgment and Decision Making ☐ Planning and Organizing ☐ Data gathering and Analysis ☐ Information processing ☐ Monitoring ☐ Analytical Thinking |

| 7. Supporting Services | | | |
|--------------------------------|---|--|---|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> ☐ English language (optional) | <ul style="list-style-type: none"> ☐ Law and Government knowledge | |
| Human Resources Manager | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Human Resources, Business or Administration ☐ Masters Degree (optional) ☐ 5 or more years of experience on similar positions ☐ English language | <ul style="list-style-type: none"> ☐ Accounting software ☐ Human Resources software ☐ Time accounting software ☐ Document management software ☐ Personnel and HR knowledge ☐ Administration and Management knowledge ☐ Personnel administration knowledge ☐ Law and Government knowledge ☐ Coaching knowledge | <ul style="list-style-type: none"> ☐ Judgment and Decision Making ☐ Leadership ☐ Team builder ☐ Integrity ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing ☐ Analytical Thinking ☐ Result oriented ☐ Training development ☐ Self Control ☐ Cooperation ☐ Social Orientation ☐ Initiative |
| Human Resources Staff | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Human Resources, Business or Administration ☐ 1 – 5 years of experience on similar positions ☐ English language (optional) | <ul style="list-style-type: none"> ☐ CRM software ☐ Data base user interface and query software ☐ Human Resources software ☐ Time accounting software ☐ Personnel and HR knowledge ☐ Administration and Management knowledge | <ul style="list-style-type: none"> ☐ Team work ☐ Communication ☐ Monitoring ☐ Social Orientation ☐ Service orientation ☐ Leadership ☐ Integrity ☐ Communication ☐ Oral and written Expression ☐ Judgment and Decision Making ☐ Social perceptiveness ☐ Active Learning ☐ Reading comprehension |
| Legal Services Manager | <ul style="list-style-type: none"> ☐ Bachelor's Degree in Law ☐ Masters Degree (optional) ☐ 5 or more years of experience on similar positions | <ul style="list-style-type: none"> ☐ Accounting software ☐ Document management software ☐ Project Management software ☐ Information retrieval or search software ☐ Law and Government knowledge ☐ Administration and Management knowledge | <ul style="list-style-type: none"> ☐ Negotiation ☐ Persuasion ☐ Integrity ☐ Judgment and Decision Making ☐ Leadership ☐ Team builder ☐ Communication ☐ Monitoring ☐ Problem solving ☐ Independence ☐ Planning and Organizing |

| 7. Supporting Services | | | |
|-------------------------------|--|--|--|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> ■ English language | <ul style="list-style-type: none"> ■ Economics and Accounting knowledge | <ul style="list-style-type: none"> ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Social Orientation ■ Initiative |
| Legal Services Staff | <ul style="list-style-type: none"> ■ Bachelor's Degree in Law ■ 1-5 years of experience on similar positions ■ English language (optional) | <ul style="list-style-type: none"> ■ Accounting software ■ Document management software ■ Project Management software ■ Information retrieval or search software ■ Law and Government knowledge ■ Administration and Management knowledge ■ Economics and Accounting knowledge | <ul style="list-style-type: none"> ■ Negotiation ■ Persuasion ■ Integrity ■ Judgment and Decision Making ■ Complex Problem solving ■ Oral and written comprehension ■ Oral Expression ■ Information processing ■ Monitoring ■ Analytical Thinking |
| Data Analytics Manager | <ul style="list-style-type: none"> ■ Bachelor's Degree in science, technology, engineering or mathematics ■ 5 years of experience on similar positions ■ English language | <ul style="list-style-type: none"> ■ Data analytics software ■ Enterprise system management software ■ Business intelligence software ■ Database user interface and query software ■ Information retrieval or search software ■ Microsoft Excel ■ Law and Government knowledge ■ Economics and Accounting knowledge ■ Public Safety and Security knowledge ■ Administration and Management knowledge ■ Personnel administration knowledge | <ul style="list-style-type: none"> ■ Judgment and Decision Making ■ Leadership ■ Team builder ■ Communication ■ Monitoring ■ Problem solving ■ Independence ■ Planning and Organizing ■ Analytical Thinking ■ Result oriented ■ Training development ■ Self Control ■ Cooperation ■ Social Orientation ■ Initiative |
| Data Analytics Staff | <ul style="list-style-type: none"> ■ Bachelor's or Associate's Degree in science, | <ul style="list-style-type: none"> ■ Data analytics software ■ Enterprise system management software ■ Business intelligence software | <ul style="list-style-type: none"> ■ Judgment and Decision Making ■ Complex problem solving ■ Critical thinking |

| 7. Supporting Services | | | |
|-------------------------------|---|---|--|
| Role | Required Academic Background & Experience | Required Technical Skills | Required Competencies |
| | <ul style="list-style-type: none"> technology, engineering or mathematics ■ 5 years of experience on similar positions ■ English language (optional) | <ul style="list-style-type: none"> ■ Information retrieval or search software ■ Database user interface and query software ■ Microsoft Excel ■ Law and Government knowledge ■ Economics and Accounting knowledge ■ Public Safety and Security knowledge | <ul style="list-style-type: none"> ■ Data analysis and research ■ Integrity ■ Attention to detail ■ Analytical thinking ■ Documentation and recording |