Ohio | Department of Taxation

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POLICY

Policy: Records Management	Number: ODT-103	Effective: December 21, 2015
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1. Authority

The Tax Commissioner issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT- in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to promote a focus on compliance with the records management procedures adopted by the State of Ohio and the Department.

3. Applicability

This policy applies to all full-time permanent or part-time permanent, intermittent/temporary employees, contractors, or volunteers of the Department.

4. Definitions

4.1. Confidential Personal Information (CPI) - Personal information that is not a public record for purposes of O.R.C § 149.43.

4.2. Electronic Record - a record created, generated, sent, communicated, received, or stored by electronic means.

4.3. Federal Tax Information (FTI) – Any return or return information received from the IRS or secondary source such as SSA, Federal Office of Child Support Enforcement or Bureau of Fiscal Service. FTI includes any information created by the recipient that is derived from return or return information.

4.4. Record - any document, device, or item, regardless of physical form or characteristic, including an electronic record as defined in O.R.C § 1306.01, created or received by or coming under the jurisdiction of any public office of the state or its political subdivisions, which serves to document the organization, functions, policies, decisions, procedures, operations, or other activities of the office.

5. Policy

5.1. Responsibility and Commitment - The Department is committed to managing records properly to comply with legal requirements and to support the Department's function of collection and administration of state taxes. The accuracy and consistency of how records are identified, captured, stored and retrieved provide the basis for the effective functioning and transparent operation of the Department. This policy establishes specific requirements to effectively and efficiently identify, manage, search, retrieve and provide access to records throughout their lifecycle.

5.2 Creating, Receiving and Assessing Records - Records covered under this policy include both hard copy records and electronic records, as defined in Section 4 of this policy.

5.2.1 All Department employees generate and receive records and are legally required to maintain them. Records document the Department's business and may be found in media including, but not limited to: paper, email (including the KANA system), telephone messages, voicemail messages, presentations, websites, social media (e.g., Facebook, Twitter, etc.), word processing documents, spreadsheets, and information systems. If electronic records are created using any of these media, they need to be labeled and stored according to an approved procedure created by each business unit.

5.2.2 Not all information created or received constitutes a record. Non-records may include reference material, supplementary or convenience copies, a draft document or working paper with no substantive comments which has been subsequently finalized (although some drafts may be considered records), and personal information which is unrelated to Department business.

5.2.3 Some records are transitory in nature, which means they are of short-term (180 days or less) interest and have minimal or no documentary or evidentiary value.

5.2.4 ODT-300 provides that employees shall not use non-Department systems to conduct Department business. Use of non-Department systems could lead to the mismanagement of Department records and/or the unauthorized disclosure of Department information.

5.2.5 Every record series created in the Department shall be analyzed to determine its administrative, fiscal, legal, and/or historical value in a Records Inventory and Analysis form. This analysis shall be based on the record's content, context, and metadata. A records retention schedule is developed for the record series based on these values along with any regulations.

5.3 Access – As guidelines are developed for each business unit, Department records must be maintained in an appropriate manner and organized to ensure timely search and retrieval for internal Department use as well as for responses to outside inquiries. Sensitive records (e.g. CPI and FTI) must be maintained with restricted access in accordance with statutory and regulatory requirements.

5.4 Implementation – Each business unit must establish and maintain a records management program with the following minimum requirements:

5.4.1 Create, receive and maintain records providing adequate and proper documentation and evidence of the Department's activities,

5.4.2 Manage records in any format (e.g., paper, emails, electronic documents, spreadsheets, presentations, images, maps, videos, and other social media tools that generate communications) in accordance with applicable statutes, regulations and Department policy and guidance, including records schedules,

5.4.3 Label and store (e.g., emails, electronic documents, spreadsheets, presentations, images, maps, videos, and other social media tools that generate communications) according to an approved procedure created by each business unit,

5.4.4 Develop a process for creating retention schedules for new records as they become used by the business unit,

5.4.5 Transfer or migrate records in paper and legacy electronic systems to approved or registered information management systems which are associated with a records schedule for manual management of disposition where practicable and when available,

5.4.6 Ensure that non-electronic records are managed appropriately in paper-based official recordkeeping systems which facilitate their preservation, retrieval, use and disposition,

5.4.7 Maintain records so they can be accessed by staff with a need to know the information for appropriate business reasons and maintained for the required retention period,

5.4.8 Secure records to protect the legal and financial rights of the government and persons affected by government activities, and

5.4.9 Develop and implement a plan that complies with statewide policy to protect essential (vital) records and assess damage to and recover any records affected by an emergency or disaster (e.g., financial, legal and emergency operating records).

5.5 Roles and Responsibilities - Several groups are responsible for implementing and following the Department's Records Management Policy.

5.5.1 Record Management Officer - The Department's Records Management Officer is responsible for:

- Leading and managing the Department-wide records management program,
- Assisting business units with creating and updating retention schedules for the Department's record series,
- Coordinating with vendors in the storage or shredding of Department records,
- Identifying any records covered by litigation holds,
- Providing support in records inventory and analysis,
- Assigning overall responsibility for the records management aspects of centrally provided information technology infrastructure, including local area network applications,
- Ensuring Administrators are aware of their records management responsibilities,
- Promoting outreach through educational presentations and training to Department employees or employees participating in outside conferences.

5.5.2 Records Manager – The Department's Records Manager is responsible for:

- Assisting business units in storage of hard copy records,
- Assisting business units with submission and approval of new or updated retention schedules,
- Destroying documents according to established retention schedules,
- Coordinating with vendors in the storage or shredding of Department records,
- Notifying business unit administrators of impending record destruction one month prior to scheduled date of destruction, and
- Working with the Ohio Historical Society to store records that must be permanently saved.

5.5.3 ISD Records Manager – The Department's ISD Records Manager is responsible for:

- Coordinating destruction of electronic data stored on electronic storage systems,

- Notifying business unit administrators of impending record destruction one month prior to scheduled date of destruction unless a regular destruction schedule is in place for the electronic records.

5.5.4 Section Record Coordinators - Each business unit will have a Records Coordinator who:
- Acts as a liaison between the Records Officer and their business unit and are knowledgeable about their section's functions,
- Is responsible for recognizing the policies and procedures stated in the Records Management Policy,
- Assists the Records Management Officer in the analysis and development of retention schedules for their section,
- Oversees their section's proper management of their records, and
- Understands the procedures to transfer records to offsite storage or dispose of records.

5.5.5 Information Services Division - The Department's Information Services Division (ISD) supports the Records Management policy by overseeing the use of content and document management systems, implementing their own policies on electronic services like email, and assisting in the archiving, disposing, or recovering of electronic records.

5.5.6 Legal Counsel – Business unit legal counsel will provide advice regarding federal and state laws and regulations, including applicable statutes of limitations that may limit or extend retention schedules, and assist in the administration of the records management process.

5.5.7 Department Personnel - All Department personnel are responsible for managing their records from creation to destruction or archiving based on the Records Management Policy. This entails labeling and filing records consistently within an established system, alerting their business unit Records Coordinator to any new record series which will require a new records schedule, notifying Records Coordinators of records to be destroyed or sent to offsite storage, observing any applicable record schedules or litigation holds that may affect the retention of their records, and identifying and knowing the location of "essential records" for their section. Department employees need to be able to identify and manage their division's record series as well as understand which are "official" records of the Department.

5.5.8 Internal Audit Division – The Internal Audit Division is responsible for:
- Identifying and monitoring weaknesses in the Records Management program and ensuring goals are met by the Records Management Officer,
- Identifying issues in compliance with the program,
- Assisting Records Officer with employee awareness programs, and
- Ensuring records are being retained for their defined retention period and are being disposed of according to applicable schedules.

5.5.9 Department of Administrative Services' (DAS) State Records Program (SRP) - As stated in ORC §149.333, the SRP reviews and provides approval, rejection, or modification of proposed retention schedules or applications for one-time disposals submitted by the Records Management section. If approved, the SRP will forward the proposal to the State Auditor and State Archives for final review.

5.5.10 Ohio Historical Society Archives/Library - The State Archives supports the Department's records management policy by reviewing and approving SRP-recommended records schedules as well as receiving and preserving records deemed to have historic value. Those records are then kept permanently at the archives.

5.6 **Disposition of Records** – Records shall go through a defined expired phase before their disposition or archiving. Business Unit Records Coordinators are in charge of isolating the expired records from the active records. Expired hard-copy records can be destroyed or transferred after

the appropriate disposal forms are filled out and approved by the Records Manager. Expired electronic data will automatically be deleted from the system according to defined destruction schedules.

5.6.1 The procedure to destroy a hard-copy record is completed through an authorization process where the Records Manager receives a destruction request, verifies the completion of the record's retention period, approves the destruction, and witnesses the vendor's removal of flagged, bulk records to be destroyed.

5.6.2 Electronic record destruction will be accomplished through data destruction schedules that are created by the business unit owning the data. Destruction will be coordinated with the ISD Records Manager.

5.6.3 Records that have permanent or historical value are either kept on-site indefinitely or archived at the State Archives.

5.6.4 No records that are the property of the Department shall be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the Department. Under R.C. 149.351, improper destruction of the Department's Records may result in:

- A civil action for injunctive relief to compel compliance with R.C.149.351(A), and to obtain an award of the reasonable attorney's fees incurred by the person in the civil action;

- A civil action to recover one thousand dollars for each violation, (not to exceed a cumulative total of ten thousand dollars, regardless of the number of violations) and to obtain an award of the reasonable attorney's fees incurred by the person in the civil action, not to exceed the forfeiture amount recovered.