POLICY
Ohio Department of Taxation

Policy Description:
Telecommunication Policy

Policy No: ODT – BUD - 003

Authorities:
OIT Policy No. ITP H.2
Replaces all previous directives and e-mails concerning telecommunications

Division With Primary Responsibility:
Budget & Fiscal

Pages: 12 Pages

Effective Date: June 15, 2005

Revised Date: New Policy

1.0 PURPOSE

This policy contains the guidelines and procedures for acquisition, use, as well as reimbursement for personal calls of all state-owned wireless telephones, wired telephones, facsimile machines (fax), calling cards, and other wireless communication equipment (e.g. pagers).

2.0 POLICY STATEMENT

State wireless / wired equipment and service as well as calling cards are provided to employees who, by the nature of their job, have a routine and continuing business need, an emergency need, or a safety need for such equipment and service while on official state business. The Department of Taxation (ODT) expects appropriate and responsible use of state equipment and services. The policies and procedures contained within this policy are in conjunction with the policies and procedures contained within the Office of Information Technology (OIT) Policy ITP H.2. All ODT employees or agents provided with state wireless and/or wired communication equipment and services as well as calling cards must comply with this policy and OIT Policy ITP H.2.

3.0 POLICY STATEMENT

The Department of Taxation may provide employees, temporary personnel, contractors, and other agents of ODT with wired / wireless communication equipment and service as well as calling cards when the nature of their job creates a routine and continuing business need, is necessary in the event of an emergency, or for safety reasons (See definitions).

3.1 Personal Use

State issued wired / wireless telephones and calling cards are for business communications. Personal business, which involves an activity undertaken for profit or gain of any kind, shall not be conducted using a state telephone service or

equipment. Employees of ODT are prohibited from circulating their state telephone number (wired, wireless, or pager) as a telephone number at which they can be reached for outside employment activities. Personal business cards and other such materials shall not have a state telephone number listed as a contact number.

3.1.1 Wired Local Personal Calls

Local personal calls utilizing a wired state telephone shall be kept to a minimum number. Whenever possible, calls should be made during lunch hours or authorized breaks and kept to a minimum both in frequency and duration.

3.1.2 Wired Long Distance Personal Calls

Personal long distance calls utilizing a wired state telephone are only acceptable if charged to a personal credit card, personal telephone card, or billed to a non-state third party number. In the case of an emergency, personal long distance calls may be made using the state's wired telephone service and charged to the state. However, the charge for the call shall be reimbursed in accordance with section **5.4.2** of this policy. "Local calling plus" calls are calls to nearby exchanges that are not part of the local calling area and are considered long distance calls. "Local calling plus" calls do not require the user to dial 1 before the area code (e.g. calls from Columbus to Delaware).

3.1.3 Facsimile Local Personal Faxes

Local personal faxes utilizing a state facsimile machine shall be kept to a minimum number. Whenever possible, calls should be made during lunch hours or authorized breaks and kept to a minimum both in frequency and duration.

3.1.4 Facsimile Long Distance Personal Faxes

Personal long distance faxes utilizing a state facsimile machine are only acceptable if charged to a personal credit card, personal telephone card, or billed to a non-state third party number. Many of our current facsimile machines do not have this capability. Therefore, in the case of an emergency, personal long distance faxes may be made using the state's facsimile machine and charged to the state. However, the charge for the call shall be reimbursed in accordance with section **5.4.2** of this policy. Additionally, one must be aware that "Local calling plus" faxes are faxes to nearby exchanges that are not part of the local calling area and are considered long distance faxes. "Local calling plus" faxes do not require the user to dial 1 before the area code (e.g. faxes from Columbus to Delaware). When in doubt if an exchange is a local calling plus number,

please refer to the publication on TAXI or the PUCO website at: http://www.puco.ohio.gov/apps/easfindrate/index.cfm

3.1.5 Personal Pages

Employees may receive a reasonable number of personal pages on their state issued pager. In the event that an employee receives an unreasonable number of personal pages, the employee is to reimburse the state at the state's actual cost for the amount of all personal pages.

3.1.6 Wireless Personal Calls

Personal calls on state issued wireless telephones are prohibited except in emergency situations and when wired telephone service is not available. In the case of an emergency, personal wireless calls may be made using the state's wireless telephone service and charged to the state. However, the charge for the call shall be reimbursed in accordance with section **5.4.2** of this policy.

3.1.7 Personal Calls on State-issued Calling Cards

Personal calls on stateissued calling cards are prohibited except in emergency situations. In the case of an emergency, personal calling card calls may be made using the stateissued calling card and charged to the state. However, the charge for the call shall be reimbursed in accordance with section **5.4.2** of this policy.

3.2 Usage of State-issued Telecommunication Equipment, Equipment, and Service

State-issued telecommunication equipment and service are for business communications.

3.2.1 Restrictions and Prohibitions of Wired Telephones

The following types of calls are prohibited if not related to official state business:

- Pay per call numbers (e.g. 900 numbers);
- Unauthorized calls to a personal internet provider;
- Collect calls to state telephone services; and
- Calls billed to state telephone services.

3.2.2 Restrictions and Prohibitions of Wireless Telephones

ODT wireless users shall only use their state issued telephones when no wired telephone is available and the communication is necessary and urgent, not for convenience. When an ODT employee or agent is in the

field or on travel status outside of the State of Ohio and has been issued a state-issued wireless telephone, the employee or agent shall utilize their state-issued calling cards to communicate (making the call) with others unless the communication is an emergency.

To ensure the safety of ODT employees and the public, ODT employees and agents are prohibited from talking on a state issued wireless telephone while operating a motor vehicle. If a call is received while operating a motor vehicle, the driver shall allow the equipment to receive a voice mail message and then return the call after safely parking the vehicle. If an ODT employee or agent must make a call while driving a motor vehicle, the driver shall stop the motor vehicle and safely park it before making the call.

Wireless telephones are less secure than traditional wired telephones. For this reason, ODT wireless users shall limit communications involving confidential taxpayer information. The following types of wireless calls are prohibited if not related to official state business:

- Pay per call numbers (e.g. 900 numbers);
- Collect calls to state telephone services;
- Calls billed to state telephone services;
- Any call which could reasonably be made from a wired telephone;
- Any call made in relation to an employee's personal business enterprise;
- Any call of unreasonable duration;
- Any call made or received while operating a motor vehicle;
- Any call made or received that is personal in nature and does not represent an emergency situation; and
- Unauthorized text messaging and web messaging.

3.2.3 Directory Assistance, Busy Line Verification, and Busy Line Interrupt

Employees are discouraged from using directory assistance, busy line verification, and busy line interrupt on their state-issued wired/wireless telephones. Employees shall only use these services as a last resort not for convenience. Employees are encouraged to utilize one of the following free online directories instead of directory assistance. The free online directories include:

- Anywho.com
- AT&T Directory Assistance
- SBC Smart Pages
- Toll Free 800 Directory (18005551212)
- YP.com

4.0 RESPONSIBILITIES

4.1 Administrators and supervisors are expected to ensure that:

- The need for each item of wired / wireless state–owned telecommunication equipment, calling cards, and each state equipment usage account is clearly justified for state business purposes and that the applicable acquisition request form(s) is/are completed and filled out correctly;
- Alternative solutions for work production and communication have been considered;
- Employees provided with state equipment usage accounts understand the purpose and limitations of usage;
- Equipment usage account billings outlining details of usage are received and reviewed for conformance with this policy;
- Employees reimburse the state for non-business use as required by this policy;
- Employee wireless telephone worksheets and invoices are reviewed, dated, signed, and returned to the Budget and Fiscal Division within 21 days when there is an emergency personal call;
- Employee calling card invoices and pager invoices are reviewed, dated, signed, and returned to the Budget and Fiscal Division within 21 days;
- A copy of all wireless and calling card invoices and bills is retained within their unit or division for a period of 6 months;
- Use of a state equipment account is terminated when no longer justified by business requirements or when the employee has by actions demonstrated a disregard for the limitations of this policy;
- State equipment including pagers, wireless telephones, and calling cards are returned to the Budget and Fiscal Division when custody changes or an employee or agent is no longer employed by ODT. Under no circumstance will a supervisor or administrator keep an unassigned wireless telephone, pager, or calling card after an employee or agent leaves ODT or no longer requires the equipment;
- Custody of state wired telephones is current. Administrators and supervisors are to notify the Budget and Fiscal Division when the custody of a wired telephone changes or when an agent is no longer employed by ODT;
- For all pooled/shared wireless telephones, in/out logs must be completed, reviewed, and returned monthly with the corresponding wireless worksheets to the Budget and Fiscal Division at ODT when there is an emergency personal call. The pooled/shared wireless telephone in/out logs are to be retained by the Division for a period of 12 months;
- Pooled/shared wireless telephone monthly worksheets are completed, signed, reviewed, and returned to the Budget and Fiscal Division at ODT within 21 days of receipt when there is an emergency personal call; and
- All employees assigned a wireless telephone, provided access to a pooled/shared wireless telephone, assigned a wired telephone, provided a calling card, or other wireless communication equipment have acknowledged

reading, receiving, and have committed to abide by all parts of this policy and OIT Policy ITP H.2..

4.2 Employees are expected to:

- Download the required wireless telephone worksheet to their computer. This is an Excel spreadsheet application for wireless users and pooled/shared wireless accounts.
- Complete the required monthly wireless worksheet. The worksheet is to declare whether any of the calls made or received on their wireless telephone were personal calls. This worksheet must only be completed if there were personal calls made for individually assigned wireless telephones. (Please see complete worksheet instructions under the worksheet instructions section).
- Complete the in/out custody log for pooled/shared wireless telephones and the corresponding wireless worksheet if there were personal calls.
- Sign and date the wireless telephone worksheet and return it along with the bill to Administrator for their review and signature.
- Sign and date calling card invoices and other wireless communication equipment invoices and return to the Administrator for their review and signature.
- Use state-issued wireless telephones, wired telephones, calling cards, and other wireless communication equipment in a responsible, informed and safe manner, conform to network etiquette, customs, courtesies, and observe all applicable laws and regulations.
- Secure wireless phones, calling cards, and other wireless communication equipment and report any loss to their supervisor as well as the Budget and Fiscal Division.
- Return wireless phones, calling cards, and other wireless communication equipment to their supervisor in the event of an employment transfer or in the event the employee leaves the employment of ODT.
- Promptly reimburse the state for an emergency personal call made or received on the employee's wireless telephone, wired telephones (long distance and "local call plus" calls only), facsimile calls (long distance and "local call plus" faxes only), and personal calls made with a state-issued calling card.
- Reimburse the state for personal pages when the number of personal pages is unreasonable.

5.0 <u>PROCEDURES</u>

5.1 Determination of eligibility

5.1.1 It is the responsibility of employees at the Administrator level or above to determine the business needs of subordinate employees for telecommunications equipment.

5.1.2 If a subordinate employee is considered to have a routine and continuing business need, emergency need, or safety need for telecommunications

equipment or services (subject to budgetary limitations) the employee is to be provided with equipment and an equipment usage account by the Department of Taxation. The Budget and Fiscal Division may deny telecommunication equipment and services when the usage or volume levels do not demonstrate a need.

5.1.3 Employees without a routine and continuing business need for wireless equipment may request access to a shared/pooled wireless telephone.

5.2 Acquisition of telecommunications equipment and services

5.2.1 Telecommunication equipment and services are to be acquired in accordance with state laws, ODT policies and procedures, and the Department of Administrative Services Office of Information Technology regulations.

5.2.2 Administrator of unit or division must determine the business needs of the employee seeking a wired telephone, wireless telephone, calling cards, or other wireless communication equipment.

5.2.3 Administrator of unit or division must determine and document the business need is routine and continuous. If a routine and continuous business need, emergency need, or safety need is determined by the Administrator, then the Administrator requests the acquisition through the Budget and Fiscal Division. For wireless needs, if a routine and continuous business need, emergency need, or safety need is not found by the Administrator, then the Administrator may recommend access to a shared wireless telephone.

5.2.4 The employee seeking a wireless telephone must complete the appropriate acquisition request form including: the justification (business need), specific service needs (number of minutes, coverage area, hours of use, and custody), and the signature approvals of the employee's immediate supervisor, Administrator, Deputy Tax Administrator, and Budget Administrator.

5.2.5 The Budget and Fiscal Division shall provide the employee with appropriate wired telephone, facsimile machine, wireless telephone and service, calling card, or other wireless communication equipment and service based upon the associated request.

5.3 Usage

5.3.1 State wireless equipment usage accounts, wired telephones, facsimile machines, calling cards, and other wireless communication equipment are provided for official state business. The state expects appropriate and responsible use. Employees are responsible for reading, understanding and following all policies, laws, and regulations.

5.3.2 All state wireless and wired equipment usage account statements, invoices, and payment documents may be public records and may be subject to disclosure and review.

5.3.3 Telecommunication equipment is intended for business applications such as purposes of safety or to assist in the completion of an assigned task. They are not intended to be used for personal convenience.

5.3.4 All telecommunication account activity may be monitored by the Budget and Fiscal Division of ODT. The Budget and Fiscal Division of ODT may recall any telecommunication equipment or terminate the service, and/or request that the employee submit a new justification request form to keep the equipment and/or service.

5.4 Billing, payment and reimbursement

5.4.1 Payment of state equipment usage accounts

a. The Budget & Fiscal Division will insure that the vendor provides detailed monthly bills for each equipment usage account.

b. The Budget & Fiscal Division will promptly provide a copy of the detailed account bills to the applicable administrators of those possessing this state equipment (this is only applicable for wireless accounts and calling cards). Upon receipt of the account bill copies, administrators will promptly take the following actions.

1. Review the bills to verify conformance by the employee with this policy.
2. Distribute bills to employees for verification.
3. Collect bill and worksheet (worksheets are only applicable for wireless telephones) and custody logs (only applicable for shared/pooled wireless telephones) from employee.
4. Verify to see if employee signed and dated their worksheet.
5. If there are any personal calls, make sure that the personal calls are circled and initialed and the correct amount of money is attached.
6. Once all bills/invoices and worksheets are collected, verified and signed, forward them to the Budget & Fiscal Division.

5.4.2 Reimbursement by employee for personal use

a. Employees will be required to reimburse the state for all personal calls made or received on their state-owned wireless telephone, state-issued calling cards, state-issued pagers when the number of pages is unreasonable, state provided long distance faxes, and state wired long distance.

b. Employees shall notify their immediate supervisor as well as Scott Morgan of the Budget and Fiscal Division by email at William_Morgan@tax.state.oh.us when any telecommunications equipment or service is for personal use, except pagers.

c. The employee is required to complete a wireless telephone worksheet to calculate the amount of personal call reimbursement or the total amount

of personal call/page/fax reimbursement on their invoice for telecommunication service used.

d. The employee is required to attach reimbursement in the form of a check, money order or cash to the wireless telephone worksheet/invoice and forward to their administrator with the provided invoice.

e. The employee is required to review their calling card, pager, or long distance invoice, circle personal calls or communications, submit the invoice along with the reimbursement in the form of a check, money order, or cash to their Administrator.

f. If paying by check or money order, it should be made payable to the "Treasurer of State".

g. The Budget & Fiscal Division will complete a pay-in to the Treasurer of State for the reimbursements collected.

5.4.3 Wireless Telephone Worksheet Instructions

a. Every Department of Taxation employee who is issued a wireless telephone or supervisor who requests a shared/pooled phone is required to complete a monthly worksheet when there is an emergency personal call.

b. The purpose of this worksheet is to declare whether any of the calls made on your wireless telephone were personal calls.

c. Personal calls on a state-issued wireless telephone can only be made in **emergency** circumstances and **must be reimbursed**.

d. If you have made personal calls,

1. Initial and circle the personal call(s) on the invoice;
2. Determine the number of minutes that were personal call minutes and input those minutes in the corresponding box;
3. Determine the number of personal roaming minutes and input those minutes in the corresponding box;
4. Add any additional personal charges, including directory assistance, voice mail, and toll charges at the actual cost rate on your invoice;
5. The form will calculate the total charge for reimbursement and the percentage of federal tax; and
6. Mark the appropriate box indicating you made personal calls.

e. Please sign and date this worksheet with your invoice and return to your administrator for their signature.

5.4.4 Shared/pooled Telephone Procedures

a. All shared/pooled state-issued wireless telephones must follow all of the above procedures in section **5.4.3** of this policy plus the employees who use the shared/pooled telephone must complete an in/out custody log.

b. The in/out log must be submitted monthly with the worksheet to the Budget and Fiscal Division and a copy of the log must be retained for 12 months.

5.5 Auditing of invoices

a. The Budget and Fiscal Division and/or the Internal Audit Division may audit and/or investigate any telecommunication service account at any time.
b. If an employee receives an audited invoice from either the Budget and Fiscal Division or the Internal Audit Division, the employees shall review the invoice for personal calls and inaccurate charges.
c. If an employee with an audited invoice discovers a personal call or inaccurate charges, the employee shall circle the call, attach payment for the call (if a personal call), sign and date the invoice, and return the invoice to their supervisor or administrator.
d. If an employee with an audited invoice discovers no personal calls or inaccurate charges, the employee shall sign and date the invoice and return the invoice to their supervisor or administrator.
e. Administrators and/or supervisors shall return all of the signed and dated invoices and payment to Budget and Fiscal Division within 21 days of receipt of the audit.

6.0 RECORD RETENTION AND AUDITING OF RECORDS

The Budget and Fiscal Division of ODT shall retain all wired / wireless telephone and other wireless service equipment records for the current fiscal year and for the two previous fiscal years. ODT shall encourage the acquisition and distribution of pooled/shared wireless telephones instead of individually acquired and assigned wireless telephones.

In addition, the state may audit and/or review any usage of State issued equipment and services at any time. Abuse of state-issued wireless and wired telephones, calling cards, facsimile machines, and other wireless communication equipment may be subject to progressive discipline up to and including termination.

7.0 DEFINITIONS

- ***Wireless Telephone*:** a mobile radio telephone that uses a network of short-range transmitters in overlapping zones and a central station to connect to telephone lines utilizing digital and sometimes analog signals also known as cellular telephones.

- ***Other wireless communication equipment:*** other wireless communication equipment includes but is not limited to paging services and PDA's.

- ***Calling Card**:* a long distance calling card issued by ODT.

- ***Base monthly charge***: the minimum charge including local usage fees, taxes, franchise fees, and other similar costs for one month of service through an equipment usage account.

- ***Wireless equipment***: state-provided wireless telephones or cellular telephones which transmit communications via tower antennas, cellular data transmission/receipt equipment, and radio-wireless telephones.

- ***Equipment usage account***: a contract or service agreement by a vendor to provide wireless or wired telecommunication service to a specific item of wireless or wired equipment. In addition, calling cards are considered usage accounts.

- ***Worksheet***: An electronic worksheet which calculates personal calls made or received for proper reimbursements for cellular/wireless telephones.

- ***Shared/pooled wireless telephones***: Wireless telephones that are in the custody of a unit or a division that employees share or pool to maximize usage and minimize the number of wireless telephones.

- ***Wireless telephone, calling card, and other wireless equipment justification definitions***

  - ***A routine and continuing business need is defined as****:*

    - When the ODT employee or agent is required by their position or employment to travel away from their designated headquarters and it is necessary for the ODT employee to communicate with others while on travel status; or
    - When the ODT employee or agent is required by their position or employment to be on call 24 hours per day.

  - ***Emergency is defined as:***

    - When the ODT employee or agent is required by their position or employment to report or to respond to an unexpected, serious occurrence or situation urgently requiring prompt action. (Calling cards are not applicable communication equipment and services in emergency situations and cannot be acquired under this category.)

  - ***Safety is defined as:***

    - When the ODT employee or agent is required by their position or employment to be away from their designated headquarters and their position or employment places the employee or agent in potential personal danger or harm. (Calling cards and pagers are not applicable communication equipment and services in safety situations and cannot be acquired under this category.)

8.0 DECLARATION

I have read and acknowledge receipt of the State Vehicle Policy number ODT-BUD-002.

_____	_____
Employee Printed Name	Badge Number
_____	_____
Employee Signature	Date