

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2021-100
January 2021

DEPARTMENT OF REVENUE

Child Support Enforcement
and Prior Audit Follow-Up



Sherrill F. Norman, CPA
Auditor General

Executive Director of the Department of Revenue

The Department of Revenue is established by Section 20.21, Florida Statutes. The head of the Department is the Governor and Cabinet. Pursuant to Section 20.05(1)(g), Florida Statutes, the Governor and Cabinet are responsible for appointing the Executive Director of the Department. During the period of our audit, the following individuals served as Executive Director:

James A. Zingale From January 29, 2019

Leon M. Biegalski Through February 2, 2019

The team leader was Seth Grantham, CPA, and the audit was supervised by Allen G. Weiner, CPA.

Please address inquiries regarding this report to Samantha Perry, CPA, Audit Manager, by e-mail at samanthaperry@aud.state.fl.us or by telephone at (850) 412-2762.

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DEPARTMENT OF REVENUE

Child Support Enforcement Program and Prior Audit Follow-Up

SUMMARY

This operational audit of the Department of Revenue (Department) focused on the Child Support Enforcement Program and included a follow-up on the findings noted in our report No. 2017-148. Our audit disclosed the following:

Child Support Enforcement

Finding 1: The Department did not always timely establish administrative support orders.

Taxpayer Refunds

Finding 2: As similarly noted in our report No. 2017-148, the Department did not always ensure that overpayments of tax were timely refunded.

BACKGROUND

The three primary functions of the Department of Revenue (Department) are to collect and distribute various State taxes and fees, oversee the State's property tax system, and provide child support enforcement services. To perform these functions, the Legislature appropriated over \$592 million to the Department for the 2019-20 fiscal year and funded 5,029.75 positions.¹

FINDINGS AND RECOMMENDATIONS

CHILD SUPPORT ENFORCEMENT

State law² designates the Department as the State agency responsible for the administration of the Child Support Enforcement Program established under Title IV-D of the Social Security Act. The purpose of the Child Support Enforcement Program is to help children get the necessary financial support when it is not received from one or both parents.

During the 2018-19 fiscal year, Department expenditures for the Child Support Enforcement Program totaled approximately \$248.6 million and the Department collected and distributed to Florida families child support totaling \$1.6 billion. As of June 2019, the Department had assigned 2,250 authorized Child Support Enforcement Program positions to 35 offices Statewide and 2,085.25 of the positions were filled.

¹ Chapter 2019-115, Laws of Florida.

² Section 409.2557(1), Florida Statutes.

Finding 1: Establishment of Administrative Support Orders

State law³ and Department rules⁴ authorize the Department to establish administrative support orders (orders) after receipt of an application from a petitioner⁵ requesting a respondent⁶ to contribute to the support and maintenance of his or her child or children. To establish an order, the Department is required to send Request for Information, Financial Affidavit, Parent Information, and Title IV-D Standard Parenting Time Plan forms to the petitioner. After the Department receives completed forms from the petitioner, the Department is to serve the respondent with an Initial Notice that includes Parent Information, Financial Affidavit, and Title IV-D Standard Parenting Time Plan forms. The Department serves respondents via certified mail, a sheriff or private process server, or hand delivery by a Department agent. Upon receipt of completed forms from the respondent, or after 35 days if the respondent does not respond to the Initial Notice, the Department is to calculate the respondent's child support obligation and prepare a proposed order. Both the petitioner and respondent have 20 days to respond to the proposed order after which, the Department establishes the final order. Petitioners and their children rely on the Department to promptly establish final orders to facilitate the timely receipt of financial support.

The Department uses the Child Support Automated Management System (CAMS) to maintain child support case documentation, to calculate support obligations and track payment information, and to monitor compliance with final orders. The Department also uses CAMS to monitor and track the tasks required to be completed by Department staff to establish a final order. Department procedures⁷ specified that it was management's responsibility to assign tasks to staff in CAMS and to monitor the progress and timely completion of those tasks. Department guidelines⁸ also specified the number of days that each task should be completed in. For example, the task to prepare a proposed order was to be completed in 7 days.

During the period July 2018 through January 2020, the Department established 25,321 final orders. As part of our audit, we examined Department records for 25 final orders with monthly support obligations totaling \$13,488 to determine whether the orders were timely established and in accordance with applicable laws, rules, and other guidelines. As shown in Table 1, our examination disclosed that the Department did not timely establish 6 of the 25 final orders, thereby potentially delaying the payment of child support to the petitioner.

³ Section 409.2563, Florida Statutes.

⁴ Department Rule 12E-1.030, Florida Administrative Code.

⁵ The petitioner is the parent or caregiver with whom the child resides.

⁶ The respondent is the parent from whom the Department seeks support.

⁷ Child Support Program Procedure, *CAMS Task Management*.

⁸ Department Work Instructions.

Table 1
Summary of Untimely Administrative Support Orders

Order No.	Date Department Notified Respondent was Served	Date of Final or Proposed Order	Number of Calendar Days Between
1	12/20/2018	5/14/2019	145
2	2/22/2017	2/28/2019 ^a	736
3	6/05/2018	8/05/2019	426
4	10/22/2018	10/28/2019	371
5	6/26/2019	10/28/2019	124
6	6/13/2019	11/13/2019	153

^a Proposed order date shown because the respondent requested a hearing through the Division of Administrative Hearings which issued the final order on May 20, 2019, 817 calendar days after the respondent was served.

Source: CAMS.

According to Department management, the delays were due to Department staff not completing tasks timely or correctly in CAMS, as well as staff and management vacancies and management oversight errors.

Appropriate management monitoring would promote the timely and accurate completion of the tasks required to establish final orders and better ensure that petitioners timely receive child support payments.

Recommendation: We recommend that Department management enhance procedures for monitoring the progress of final orders in CAMS to ensure that the tasks necessary to establish final orders are timely and accurately completed.

TAXPAYER REFUNDS

The Department's General Tax Administration (GTA) program is responsible for collecting and distributing State revenues accurately and efficiently, providing taxpayer assistance, and identifying, calculating, and distributing taxpayer refunds. According to Department records, the Department is responsible for administering 34 taxes and fees, including the State's sales and use tax, corporate income tax, motor fuel tax, and insurance premium tax.

Taxpayer refunds may originate from taxpayers filing returns showing that they overpaid taxes and are due refunds. The Department may also initiate refunds when the Department finds taxpayer errors and taxpayers may request refunds pertaining to previously filed tax returns by submitting to the Department the appropriate refund application and supporting documentation. Taxpayers can request refunds by mail, fax, or online through the Department's eRefunds application and the Department utilizes the Refund Case Management module of the Department's System for Unified Taxation (SUNTAX) to process taxpayer refunds.

Finding 2: Administration of Taxpayer Refunds

State law⁹ and Departmental rules¹⁰ specify that, within 30 days of receiving a refund application, the Department is to examine the application and notify the applicant of any apparent errors or omissions and request any additional information the Department is permitted by law to require. A refund application is considered complete upon the receipt of all requested information and the correction of any error or omission for which the applicant was timely notified, or when the time for such notification has expired, whichever is later.

Pursuant to State law,¹¹ interest is not to accrue on a tax overpayment until 90 days after a complete refund application has been filed and the overpayment has not been refunded to the taxpayer or applied as a credit to the taxpayer's account. However, for the corporate income tax, State law¹² requires overpayments to be refunded within 3 months of the date the applicant filed written notice advising the Department of the overpayment. After 90 days, interest is to be accrued and paid based on the date the applicant filed written notice of the overpayment to the Department.

Department procedures¹³ specified that, within 30 days of receiving a refund application, the Department was to review the application's supporting documentation and determine whether the application was complete. If the Department determined that the application was not complete, additional documentation was needed to support the claim, or the Department did not have the statutory authority to approve all or part of the claim, the Department was to notify the applicant in writing. The Department utilized interest keys¹⁴ to help ensure that, for refunds not timely paid, interest was calculated correctly.

In our report No. 2017-148 (Finding 1), we noted that Department controls for timely and appropriately processing taxpayer refunds needed improvement. As part of our follow-up audit procedures, we evaluated the 22,310 taxpayer refunds, totaling \$727,343,639, paid by the Department during the period July 2018 through January 2020. As summarized in Table 2, we noted that 3,232 of the 22,310 taxpayer refunds were not paid timely, resulting in interest costs totaling \$7,849,058.

⁹ Section 213.255(3), Florida Statutes.

¹⁰ Department Rule 12-26.003(4), Florida Administrative Code.

¹¹ Section 213.255(4), Florida Statutes.

¹² Section 220.723, Florida Statutes.

¹³ *The Refund Audit Process*.

¹⁴ SUNTAX is pre-programmed with an interest key for each tax type and the interest keys control the date on which interest is to begin to accrue. For manual refund postings, the interest key is manually entered by the Department.

Table 2
Taxpayer Refunds and Interest Payments
July 2018 Through January 2020

Tax Refund Type	Number of Taxpayer Refunds	Refund Amount	Number of Taxpayer Refunds with Interest	Interest Amount
Corporate Income Tax	7,849	\$458,917,806	2,127	\$6,987,796
Sales and Use Tax	5,589	129,711,408	357	328,896
Motor Fuel Local Government Tax	6,416	72,472,216	600	267,503
Insurance Premium Tax	557	56,833,808	88	244,438
Other	1,899	9,408,401	60	20,425
Totals	<u>22,310</u>	<u>\$727,343,639</u>	<u>3,232</u>	<u>\$7,849,058</u>

Source: SUNTAX.

Our further examination of 25 selected taxpayer refunds, totaling \$22,592,359, including 11 corporate income tax refunds totaling \$19,036,118, disclosed that, for 9 corporate income refunds totaling \$15,007,648 and 6 noncorporate tax refunds totaling \$1,509,548, the Department paid the refunds 1 to 376 days (an average of 173 days) late.¹⁵ Consequently, the Department paid interest on these refunds totaling \$1,272,806.

Additionally, our test of 15 taxpayer refund applications, with requested refund amounts totaling \$9,611,145, denied by the Department during the period July 2018 through January 2020 disclosed that, for 12 denied refund applications, with requested refund amounts totaling \$8,502,809, the Department notified the applicant that their application was incomplete 17 to 278 days (an average of 73 days) late. Although the refund applications were denied and the Department did not issue refunds, the risk that the Department could incur, and be liable to the taxpayer for, interest on requested refund amounts that are subsequently approved is increased when the Department does not timely notify applicants of errors or omissions and request additional information.

In response to our audit inquiry, Department management indicated that staff turnover, workflow issues, and errors in submitted tax refund applications contributed to examination and notification delays and the untimely refunding of tax overpayments.

Recommendation: We recommend that Department management ensure that overpayments of tax are timely refunded and applicants are timely notified of any apparent application errors or omissions.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the findings included in our report No. 2017-148.

¹⁵ For audit purposes, we considered refunds to be timely paid if they were paid prior to the date interest would begin to accrue.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2020 through September 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the Department of Revenue (Department) focused on the Child Support Enforcement Program. For those areas, the objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all deficiencies noted in our report No. 2017-148.

In planning and conducting our audit, we assessed whether internal controls were significant to our audit objectives by considering the internal control integrated framework established by the Committee of Sponsoring Organizations (COSO)¹⁶ and adapted for a government environment within the *Standards for Internal Control in the Federal Government* issued by the United States Government Accountability Office. That framework is illustrated in the following table.

¹⁶ The Committee of Sponsoring Organizations (COSO) of the Treadway Commission was established in 1985 to develop guidance in the areas of risk and control which enable good organizational governance and reduction of fraud. Pursuant to their mission, COSO developed a framework for internal control that consists of five components and 17 underlying principles.

COSO Internal Control Integrated Framework

Internal Control Component	Description	Underlying Principles (To be Applied by the Governor, Cabinet, and Department Management)
Control Environment	Standards, processes, and structures that provide the basis for carrying out internal control across the organization. Represents the foundation on which an effective internal control system is built.	<ul style="list-style-type: none"> • Demonstrate commitment to integrity and ethical values. • Exercise oversight responsibility. • Establish structures and reporting lines and assign authorities and responsibilities. • Demonstrate commitment to a competent workforce. • Hold individuals accountable for their responsibilities.
Risk Assessment	Management's process to consider the impact of possible changes in the internal and external environment and to consider actions to mitigate the impact. The basis for how risks will be managed.	<ul style="list-style-type: none"> • Establish clear objectives to define risk and risk tolerances. • Identify, analyze, and respond to risks. • Consider the potential for fraud. • Identify, analyze, and respond to significant changes that impact the internal control system.
Control Activities	Activities in the form of policies, procedures, and standards that help management mitigate risks. Control activities may be preventive in nature or detective in nature and may be performed at all levels of the organization.	<ul style="list-style-type: none"> • Design control activities to achieve objectives and respond to risks. • Design control activities over technology. • Implement control activities through policies and procedures.
Information and Communication	Information obtained or generated by management to support the internal control system. Communication is the dissemination of important information to help the organization meet requirements and expectations.	<ul style="list-style-type: none"> • Use relevant and quality information. • Communicate necessary information internally to achieve entity objectives. • Communicate necessary information externally to achieve entity objectives.
Monitoring	Periodic or ongoing evaluations to verify that the internal control system is present and functioning properly.	<ul style="list-style-type: none"> • Conduct periodic or ongoing evaluations of the internal control system. • Remediate identified internal control deficiencies on a timely basis.

We determined that all components of internal control and underlying principles were significant to our audit objectives.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Department policies and procedures, and other guidelines, and interviewed Department personnel to obtain an understanding of taxpayer refund processes and the Child Support Enforcement Program.
- From the population of 25,321 final child support orders administratively established during the period July 2018 through January 2020, examined Department records for 25 selected final child support orders to determine whether the orders were established in accordance with Sections 61.30 and 409.2563, Florida Statutes; Department Rule 12E-1.030, Florida Administrative Code; Title 45, Chapter III, Parts 303 and 305, Code of Federal Regulations; and Department procedures, and whether child support payments were received and appropriately reported in the Child Support Automated Management System (CAMS).
- From the population of 30,840 child support orders that were requested by the parent to be reviewed by the Department during the period July 2018 through January 2020, examined Department records for 25 selected child support orders to determine whether the orders were reviewed in accordance with Sections 61.14(1)(c), 61.30(1)(c), and 409.2564, Florida Statutes, and Department procedures.
- From the population of 1,095 reemployment assistance data matches made for the weeks beginning August 3, 2019, and August 10, 2019, examined Department records for 25 selected matches to determine whether CAMS was properly updated to reflect the results of the data matches.
- From the population of 684 Temporary Assistance for Needy Families data matches made on September 4, 2019, examined Department records for 10 selected matches to determine whether CAMS was properly updated to reflect the results of the data matches.
- From the population of 750 new hires data matches made on November 8, 2019, examined Department records for 25 selected matches to determine whether CAMS was properly updated to reflect the results of the data matches.
- From the population of 119,597 payors with an active delinquency that began during the period July 2018 through January 2020, examined Department records for 40 selected delinquent payors to determine whether the Department enforced compliance against delinquent payors in accordance with Sections 61.13016, 61.1354, and 409.2564, Florida Statutes; Department Rule 12E-1.028, Florida Administrative Code; and Department procedures. Additionally, we examined Department records for 25 selected delinquent payors who were identified in CAMS as having complied with an enforcement action during the period July 2018 through January 2020 to determine whether Department records evidenced that the delinquent payor had complied with the enforcement action in accordance with Sections 61.13016 and 409.2598, Florida Statutes, and Department procedures.
- From the population of 1,859 Clerk of Court reimbursement expenditure transactions, totaling \$32,162,403, made during the period July 2018 through January 2020, examined Department records for 25 selected expenditure transactions, totaling \$4,039,863, to determine whether the

Department made the expenditures based on quarterly amounts certified by an independent auditor and whether the expenditures were appropriate, properly supported, and made in accordance with applicable laws, rules, and contract terms and conditions.

- From the population of 6 quarters that the State Disbursement Unit (SDU) contract was active during the period July 2018 through December 2019, examined Department contract monitoring records for 2 selected quarters to determine whether the Department monitored the SDU in accordance with contract provisions.
- From the population of 151 SDU contract expenditures, totaling \$14,338,846, made during the period July 2018 through January 2020, examined Department records for 25 selected contract expenditures, totaling \$5,251,677, to determine whether the expenditures were appropriate, properly supported, and made in accordance with contract terms and conditions.
- From the population of 15,148 undistributable child support collections, totaling \$1,340,474, identified by the Department during the period July 2018 through January 2020, examined Department records for 25 selected undistributable child support collections, totaling \$155,459, to determine whether the Department processed the undistributable collections in accordance with Section 409.2558, Florida Statutes; Department Rule 12E-1.0051, Florida Administrative Code; and Department procedures.
- Evaluated Department actions to correct the findings noted in our report No. 2017-148. Specifically, we:
 - Obtained an understanding of selected internal controls and evaluated the effectiveness of key processes, policies, and procedures related to taxpayer refunds.
 - From the population of 21,378 nonreemployment assistance tax refund applications, totaling \$611,749,503, approved by the Department during the period July 2018 through January 2020, examined Department records for 15 selected taxpayer refund applications, totaling \$5,467,112, to determine whether the Department appropriately and timely approved the applications and timely paid the refunds.
 - From the population of 5,023 nonreemployment assistance tax refund applications, totaling \$131,067,297, denied by the Department during the period July 2018 through January 2020, examined Department records for 15 selected taxpayer refund applications, totaling \$9,611,145, to determine whether the Department timely processed and appropriately denied the applications.
 - From the population of 22,310 nonreemployment assistance tax refund payments, totaling \$727,343,639, made to taxpayers during the period July 2018 through January 2020, examined Department records for 10 selected taxpayer refund payments, totaling \$17,125,246, to determine whether the refunds were timely processed and paid.
 - Analyzed Department records for the 520 corporate income tax and sales and use tax refund offsets, totaling \$3,265,685, that were applied to taxpayer accounts during the period July 2018 through January 2020 to determine whether the offsets were made timely, were in the correct amounts, and interest was properly calculated.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
 - Cash and revenue management.
 - The administration of purchasing cards in accordance with applicable guidelines. As of January 22, 2020, the Department had 584 active purchasing cards.
 - The administration of Department travel in accordance with State law and other applicable guidelines. During the period July 2018 through January 2020, Department travel expenditures totaled \$1,595,363.

- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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January 11, 2021

Ms. Sherrill F. Norman, CPA
Auditor General
Office of the Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

As required by section 11.45(4)(d), Florida Statutes, attached is the Department's response to the preliminary and tentative findings and recommendations included in your report for the operational audit of the Department of Revenue, Child Support Enforcement and Prior Audit Follow-Up.

We appreciate the professionalism displayed by your audit staff. If further information is needed, please contact Marie Walker, Director of Auditing, at 717-7598 or Marie.Walker@floridarevenue.com.

Sincerely,


Jim Zingale

JZ/tw

Attachment

cc: Samantha Perry, Audit Manager
Seth Grantham, Audit Supervisor
Andrea Moreland, Deputy Executive Director
Ann Coffin, Child Support Program Director
Maria Johnson, General Tax Administration Program Director
Sharon Doredant, Inspector General
Marie Walker, Director of Auditing

Response to Preliminary and Tentative Audit Findings
Department of Revenue Operational Audit:
Child Support Enforcement and Prior Audit Follow-Up

Finding 1: The Department did not always timely establish administrative support orders.

Recommendation: We recommend that Department management enhance procedures for monitoring the progress of final orders in CAMS to ensure that the tasks necessary to establish final orders are timely and accurately completed.

Response:

The Child Support Program concurs with the finding.

The Program will implement a periodic report to identify administrative final order actions that exceed an expected processing timeframe. Procedures will be updated to require actions identified in the new report be worked to ensure timely final order processing.

Finding 2: As similarly noted in our report No. 2017-148, the Department did not always ensure that overpayments of tax were timely refunded.

Recommendation: We recommend that Department management ensure that overpayments of tax are timely refunded and applicants are timely notified of any apparent application errors or omissions.

Response:

Refund Management implemented a timeliness measure for refund auditors beginning July 1, 2020. This measure requires refund auditors to provide notice if necessary, to assigned cases timely 93-95.49% of the time to meet expectation.

Refund Management has also entered a work request (#17640) for the Department's System for Unified Taxation (SUNTAX) to route any return based corporate income tax refunds to the Refund section for review first rather than to the Return Reconciliation section (as is current process). This change is intended to reduce the time between initial filing of the return and assignment to refund auditor, thus improving timely notification of taxpayers. This focuses on corporate income tax where the largest delay occurred. We anticipate having this completed by October 31, 2021.