

ACCOUNTING & FINANCIAL SERVICES: TAX ACCOUNTING

University of California, Davis
Accounting & Financial Services
Avian Influenza Pandemic
Business Continuity Plan

July 1, 2006

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I. ORGANIZATION CHAIN OF COMMAND, PANDEMIC PLANNING WORKGROUP AND COMMUNICATIONS.

1. A. The *organizational chain of command* for **Tax Accounting** consists of the following:

| Name | Position | Work Location | Email | Office | Home | Cellular or other | Text capable? |
|------------------|-------------------|---------------|--|----------|------|-------------------|---------------|
| Cyndy Johnson | Division Manager | Research Park | cljohnson@ucdavis.edu | 757-8936 | | | Yes |
| Anne Marie Scott | Assistant Manager | Research Park | ascot@ucdavis.edu | 757-8505 | | | Yes |

2. The *Pandemic Planning Workgroup* appointed for **Tax Accounting** is as follows:

| Name | Office | Cellular or other |
|--|----------------|---------------------------|
| Mike Allred (Department Head) | (private line) | (cell) |
| Steve Frost | 530.747.3889 | (home) |
| Eben Sutton | 530.752.5873 | (home) (personal cell) |
| Kathy Hass | 530.757.8525 | (personal cell) |
| Andy Lamb | 530.747.3885 | (personal) |
| Cindy Jones | 530.757.8542 | (home) (personal cell) |
| Cyndy Johnson | 530.757.8936 | (home) (personal cell) |
| Luci Schmidl | 530.757.8516 | (home) (personal cell) |
| Valerie Sjoldal (Workgroup Coordinator) | 530.754.9396 | (home) |

3. A. The designated communication representatives from **Tax Accounting** are as follows:

| Name | Office | Cellular or other |
|------------------|----------------|-------------------|
| Cyndy Johnson | (530) 757-8936 | |
| Anne Marie Scott | (530) 757-8505 | |

4. A. Communications to employees in **Tax Accounting** are distributed via the following method:

| |
|------------------------------|
| 1. E-mail distribution lists |
| 2. Central voice mailbox |
| 3. A&FS internal website |
| 4. Phone trees |

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II. OVERVIEW AND ASSUMPTIONS

- The UC Davis campus is expected to close by order of the Yolo County public health officer when rate of infection of the general population in the county reaches 30-50%. Expect closure for a period of at least 2 weeks. Unless advised by Yolo County health authorities, business as usual. Staff may be assigned other duties. If so advised by Yolo County health authorities, staff may perform critical duties and report to work at critical times.
- Accounting & Financial Services has identified four (4) critical functions in the event of campus closure: 1) Payment of Students, 2) Payment of Employees, 3) Payment of Vendors, and 4) Receipt of Cash. The Tax Division is responsible for all related tax payments and reporting as outlined in Section III – Business Impact Analysis.
- All staff within the Tax Division have undergone the UC Davis Police Department background check and therefore are eligible to handle and process payments.

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III. BUSINESS IMPACT ANALYSIS

a. What is the primary mission of Tax Accounting?

The Tax Accounting Division assists campus faculty, staff and students in meeting their teaching, research, and operational needs by providing the highest quality services to the campus community and medical center. This is achieved by facilitating the timely and accurate disbursement of tax deposits and payments for campus and medical center tax issues. This also includes the timely tax filing and reporting covering a broad range of tax issues and also ensuring the appropriate accounting for these financial commitments. The Tax Accounting Division also assures that we meet internal and outside agency and governmental regulations as well as insuring compliance in these areas.

NOTE: In this context, “critical functions and processes” are defined as those acts (1) necessary to preserve lives (human or animal), (2) maintain the physical plant/infrastructure, or (3) continue essential business services until an emergency has abated. This would include (for example), care and feeding for animal facilities, maintaining the Data Center, keeping all utilities functionally and maintaining public safety.

| 2. What are the critical processes and functions necessary during the four absenteeism scenarios? | 3. Who performs these critical processes and functions and who are the backups (2-3 deep) to perform these? | 4. And are there alternate methods of delivering these? | 5. What other campus units are necessary to this critical process or function? What arrangements have been made with those other units? | 6. What are the contract arrangements, essential inventory, resources, and equipment necessary to deliver these? |
|--|---|---|---|--|
| <p>25% Absenteeism Scenario</p> <p>TAX DEPOSITS – Business-as-usual.</p> <p>TAX REPORTING – Business-as-usual</p> | <p>TAX DEPOSITS – Staff assumes responsibility as follows: Cindy Fenton, Anne Marie Scott, Cyndy Johnson</p> <p>TAX REPORTING – Staff assumes responsibility as follows: Cindy Fenton, Anne Marie Scott, Cyndy Johnson</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> |
| <p>50% Absenteeism Scenario</p> <p>TAX DEPOSITS – Business as usual.</p> <p>TAX REPORTING – Business-as-usual</p> | <p>TAX DEPOSITS – Staff assumes responsibility as follows: Cindy Fenton, Anne Marie Scott, Cyndy Johnson with assistance if needed from Penny Knutson from Payroll Services</p> <p>TAX REPORTING – Staff assumes responsibility as follows: Cindy Fenton, Anne Marie Scott, Cyndy Johnson</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> |

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|---|--|---|---|--|
| 2. What are the critical processes and functions necessary during the four absenteeism scenarios? | 3. Who performs these critical processes and functions and who are the backups (2-3 deep) to perform these? | 4. And are there alternate methods of delivering these? | 5. What other campus units are necessary to this critical process or function? What arrangements have been made with those other units? | 6. What are the contract arrangements, essential inventory, resources, and equipment necessary to deliver these? |
| <p style="color: red;">75% Absenteeism Scenario</p> <p>TAX DEPOSITS – Business as usual.</p> <p>TAX REPORTING – Business reduced with government granted extensions for filings.</p> | <p>TAX DEPOSITS – Staff assumes responsibility as follows: Cindy Fenton, Anne Marie Scott, Cyndy Johnson with assistance if needed from Penny Knutson from Payroll Services</p> <p>TAX REPORTING – Staff assumes responsibility as follows : Cindy Fenton, Anne Marie Scott, Cyndy Johnson</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> | <p>TAX DEPOSITS –</p> <p>TAX REPORTING –</p> |

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IV. Planning Scenarios

The pandemic event is serious enough that **the decision has been made to close the campus** to all but the most critical functions for an unknown period of time.

The functions and processes we must continue to provide, regardless of the situation are as follows:

1. **These are the functions and processes that could be delayed for up to one week – but no longer, how long they could be delayed and what resources we would need to maintain them.**

Tax deposits would not be affected as estimates can be made to insure compliance.

Tax reporting would not be affected.

2. **These are the functions and processes that could be delayed for up to one month – but no longer, how long they could be delayed and what resources we would need to maintain them.**

Tax deposits would not be affected as estimates can be made to insure compliance.

Tax reporting would not be affected with government granted extensions for filings.

3. **These are the functions and processes that could be delayed for longer than one month.**

Tax deposits would not be affected as estimates can be made to insure compliance.

Tax reporting would not be affected with government granted extensions for filings.

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V. Contact List

| Name | Position | Work Location | Email | Office | Home | Cellular | Text capable? | Able to work from home? | Computer Connectivity | If not able to work from home, why? |
|------------------|------------------------|---------------|--|----------------|------|----------|---------------|-------------------------|-----------------------|-------------------------------------|
| Cyndy Johnson | Division Manager | Research Park | cljohnson@ucdavis.edu | (530)757-8936 | | | Yes | Yes | Dial up connection | |
| Anne Marie Scott | Assistant Manager –Tax | Research Park | ascott@ucdavis.edu | (530) 757-8505 | | | Yes | Yes | Dial up connection | |
| Cindy Fenton | Tax Assistant | Research Park | cfenton@ucdavis.edu | (530)754-5936 | | | Yes | Yes | High Speed Capability | |

* = Asterisk denotes that staff member is required to leave the laptop at the office for connectivity purposes.