



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

May 22, 2000



MEMORANDUM FOR TREASURY INSPECTOR GENERAL FOR TAX  
ADMINISTRATION

FROM:

*for* Charles O. Rossotti *Challenge*  
Commissioner of Internal Revenue

SUBJECT:

Draft Audit Report – Automated Collection System Customer  
Satisfaction Survey Results Should Be Qualified if Used for the  
GPRA (Audit 199910106)

Thank you for the opportunity to respond to your draft report entitled "Automated Collection System Customer Satisfaction Survey Results Should Be Qualified if Used for the Government Performance and Results Act (GPRA)." We agree with the recommendation to provide more information on the customers surveyed and related results, including constraints or limitations of the survey data like those discussed in your draft report, when we use the results for GPRA. The Office of Program Evaluation and Risk Analysis (OPERA) and the Assistant Commissioner (Customer Service) provided guidance to Automated Collection System (ACS) sites on administering the Customer Satisfaction Survey. Through memorandums, training material, quality conferences, and the Internal Revenue Manual (IRM) 21.10.1, ACS sites received information on: why the surveys were being developed; when the survey process would begin; and how to select potential survey respondents, transfer those callers to the survey itself, and document the actions taken.

The OPERA has direct oversight of the contractor's data collection and interpretation activities. The Statistics of Income (SOI) Division worked with Pacific Consulting Group (PCG) to design the sample, and Customer Service is responsible for implementing the procedures. The National Office, in conjunction with the SOI Division and the vendor, developed the IRM guidelines for the field to follow in selecting the sample. The Field Customer Service quality review management staff is responsible for executing the sample. We believe this shared responsibility for all the facets of the ACS Customer Satisfaction Survey is sufficient, as defined under OMB Circular # A-123.

We agree the outcome measure, Protection of Assets/Reliability of Information (potential), cannot be quantified by a dollar amount or number because the extent of the survey results' unreliability cannot be determined. We do not concur with your outcome measure on (potentially) reducing taxpayer burden since we see no apparent relationship between the recommendations in the report and any impact on taxpayer burden.

Your report identifies the Director, Strategic Planning and Budgeting as the responsible official for implementing its recommendations. The OPERA, Customer Service Field Operations, and the Assistant Commissioner (Customer Service) are responsible for the ACS Customer Satisfaction Survey program and the corrective actions identified below. These offices, working with the Director, Strategic Planning and Budgeting, will be responsible for disclosing survey limitations for GPRA.

**IDENTITY OF RECOMMENDATION/FINDING**

The Director, Strategic Planning and Budget should establish an oversight process to ensure IRS surveyors and customer representatives comply with survey selection criteria and procedures.

**ASSESSMENT OF CAUSE(S)**

The surveyors did not always follow sample selection procedures and selection methods vary between call sites.

**CORRECTIVE ACTIONS**

To ensure the quality reviewers are properly using the random numbers tables to select customer service representatives, we have revised the sampling instructions in the IRM after consulting with SOI and PCG to ensure they are clear and specific. In addition, we have added enhanced survey selection instructions to IRM 21.10.1.9. We believe the current delineation of responsibilities is more than adequate to ensure valid survey results. Thus, the responsible official for this corrective action should be the Assistant Commissioner (Customer Service).

**IMPLEMENTATION DATE**  
COMPLETED May 8, 2000

**RESPONSIBLE OFFICIAL(S)**  
Assistant Commissioner (Customer Service)

**CORRECTIVE ACTION MONITORING PLAN**  
Not Applicable

**IDENTITY OF RECOMMENDATION/FINDING**

The Director, Strategic Planning and Budget should revise survey selection criteria to ensure all ACS customers are given an equal opportunity of being selected for the survey. For example, the sample should include outgoing calls, non-English speaking customers, and calls from all hours of operation.

**ASSESSMENT OF CAUSE**

Because of technological limitations of the current IRS telephone system, we cannot include outgoing ACS calls in the ACS Customer Satisfaction Survey sample. Technological alternatives are not available that would allow us to include this population in this sample.

Only a small percentage of the past and current ACS outgoing calls are made to customers. The vast majority of these calls are to directory assistance, locator services, and to third parties for address verification and verification for levy sources. We do not interact with taxpayers on these calls, and they could not be included in the survey. The majority of customer contacts are, in fact, captured by the current survey design.

The ACS survey was designed to include Spanish-speaking respondents. It is available in Spanish and Spanish callers do participate. In the early periods of the study, these callers amounted to approximately 2 percent of all callers and dropped off to about 1 percent at the time Schulman, Ronca, and Bucubalas, Inc., (the vendor that conducted the actual surveys with customers), concluded their interviewing. Most Spanish survey participants were transferred to the Spanish survey from the Austin, Fresno, and Dallas call sites where there were Spanish-speaking quality reviewers. As a reference point, Schulman, Ronca, and Bucubalas, Inc., recently concluded several nationwide transportation studies and the Spanish-speaking component of the respondents was about 2 percent. So the IRS results are close to those obtained in similar studies performed in the private sector. In fact, many Spanish-speaking respondents do participate in the survey, as their English is sufficient to do so. Also, as noted in our response to your discussion draft, from a statistical standpoint, excluding these calls from the survey results would not significantly alter the satisfaction results for Spanish ACS callers.

Regarding after-hours ACS calls, our response to your discussion draft report indicated we are capturing evening calls in 4 out of 17 sites. Given the very small evening call volumes for ACS, this means we are excluding between 2 percent to 4 percent of incoming calls. From a statistical standpoint, excluding these calls from the survey results would not significantly alter the satisfaction results for evening ACS callers.

**CORRECTIVE ACTIONS**

We will not implement this recommendation because of the factors described above.

If you have any questions about our response, please call me at (202) 622-9511 or your staff may call Dave Medeck, National Director, Telephone Operations Division, at (202) 283-4694.