

**Management Advisory Report:
The Large and Mid-Size Business Division
Substantially Accomplished Organizational
Stand-Up**

September 2000

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

September 28, 2000

MEMORANDUM FOR COMMISSIONER ROSSOTTI

A handwritten signature in black ink that reads "Pamela J. Gardiner".

FROM: Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Management Advisory Report - The Large and Mid-Size
Business Division Substantially Accomplished Organizational
Stand-Up

This report presents the results of our review of the Large and Mid-Size Business (LMSB) Division's stand-up. As part of its overall reorganization, the Internal Revenue Service's (IRS) design plans included a process called "standing-up," which means a new function has the minimum requirements for operating. These requirements include:

- Filling key management positions.
- Completing actions to realign positions.
- Establishing a finance office and separate budget.
- Ensuring necessary business authorities are in place.
- Ensuring workarounds are developed and in place.

However, stand-up is not the final act of creating a new organization. Considerable additional effort is required to be fully operational.

In summary, the LMSB Division was successful in substantially completing the critical elements needed for standing-up. We identified two issues, relating to communicating with employees and outside stakeholders and improving controls over agreements with other business units, where additional actions would help minimize risks associated with

the beginning of the division's full operations. This report is being provided to you for your information.

Copies of this report are also being sent to the IRS managers affected by the report. Please contact me at (202) 622-6510 if you have questions, or your staff may call Gordon C. Milbourn III, Associate Inspector General for Audit (Small Business and Corporate Programs), at (202) 622-3837.

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Executive Summary

In early 1998, the Internal Revenue Service (IRS) Commissioner outlined a program to modernize the IRS, offering more efficient work processes and better service to American taxpayers. The Congress subsequently passed the IRS Restructuring and Reform Act of 1998 (RRA 98),¹ which directed the IRS to modernize to improve operations and to better serve its customers. The modernization plan has four new operating divisions, including the Large and Mid-Size Business (LMSB) Division which is designed to serve approximately 210,000 corporations and partnerships with at least \$5 million in assets. These businesses pay an estimated \$712 billion annually in taxes.

The IRS organization design plans included a process called “standing-up,” which means the new function has the minimum requirements for operating. These requirements include filling key management positions, completing actions to realign positions, establishing a finance office and separate budget, ensuring necessary business authorities are in place, and ensuring workarounds² are functional. Stand-up is not the final act of creating a new organization. Considerable additional effort is required to be fully operational. The overall objective of this review was to validate whether the LMSB Division’s stand-up process was completed.

Results

The LMSB Division stood-up on June 4, 2000. Overall, the Division was successful in substantially completing the critical elements needed for standing-up the new operating division as defined by the IRS. Specifically, the LMSB has a Division Commissioner and most key managers in place, employees have been realigned, the finance office is in place, delegations of authority have been conferred, and workarounds have been developed.

We identified two issues where the Division could strengthen controls. These are in the areas of communicating with employees and stakeholders, and monitoring services provided by other IRS functions.

¹ Pub. L. No. 105-206, 112 Stat. 685 (1998).

² A workaround is a temporary solution to a problem that allows a new organization to be operational until a final solution can be implemented.

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Key Management Positions Have Been Filled

The LMSB Commissioner and Deputy Commissioner were in place as of the stand-up date. Most key and senior level managers were also selected. In fact, the Division successfully filled 129 (91 percent) of its 141 key management positions as of July 2000.

In addition, the LMSB Division had an all-managers meeting to communicate the vision, structure, and functions of the new Division. While the all-managers meeting and other communications were generally effective, we identified one area in the LMSB communication system where controls could be improved. Specifically, the Division did not fully ensure that adequate and timely answers were provided for all questions received from employees and stakeholders. During our review we advised LMSB management of this issue. LMSB management is exploring several software options to better manage this process.

Actions to Realign Positions Have Substantially Been Completed

The LMSB Division realigned 6,399 (89 percent) of its 7,227 positions as of July 2000. The payroll conversion was successfully completed. Plans and procedures were also in place to manage employees during the transition period.

The Financial Office and Budget Have Been Established

The LMSB Chief Financial Officer has been selected. The Division operated with a limited budget in Fiscal Year (FY) 2000. In FY 2001, the LMSB Division will receive a budget and execute a financial plan. Procedures and controls, including financial codes, for the LMSB accounting system were established.

The Division Has Received Delegations of Authority To Fulfill Its Mission

The IRS' Delegation Orders were revised giving the LMSB Division the proper authority to operate. The Commissioner, Directors and subordinate managers in the Division have equivalent authority to similar level positions in the prior organization. The revised Delegation Orders are in compliance with applicable laws, Treasury regulations, and IRS policies.

Initiatives and Workarounds to Allow the Division to Function Have Been Completed

The LMSB Division changed existing work control and management information systems for the new organization. Workarounds were devised so operations continued uninterrupted. The Division also established Memoranda Of Understanding (MOU) with other IRS functions to perform specified services.

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While the LMSB Division has adequately addressed the contents of the workarounds, improved controls are needed with the MOU agreements to measure performance and provide feedback to the other IRS functions. This would reduce the risks of inconsistent or unsatisfactory levels of service for extended periods of time.

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Objective and Scope

Our overall objective was to validate whether the LMSB Division's stand-up process was completed.

The overall objective of this review was to validate whether the Large and Mid-Size Business (LMSB) Division's stand-up process was completed. We did not conduct in-depth analysis and tests of the organizational design or the effectiveness of operating procedures.

The stand-up process is defined as the establishment of a new organization with at least the minimum requirements of operating. These include:

- Filling key management positions.
- Completing actions to realign positions.
- Establishing a finance office and separate budget.
- Ensuring necessary business authorities are in place.
- Ensuring workarounds¹ are developed and in place.

The Treasury Inspector General for Tax Administration (TIGTA) has identified modernization as one of the major challenges facing the Internal Revenue Service (IRS). The IRS' modernization includes a multi-year schedule necessary to accomplish full implementation. We plan to continue our modernization reviews as part of our Fiscal Year (FY) 2001 audit program.

We conducted the review at LMSB Headquarters in Washington, DC, from June through August 2000. The review was performed in accordance with the President's Council on Integrity and Efficiency *Quality Standards for Inspections*.

Details of our audit objective, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

¹ A workaround is a temporary solution to a problem that allows a new organization to be operational until a final solution can be implemented.

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Background

In early 1998, the IRS Commissioner outlined a program to modernize the IRS, offering more efficient work processes and better service to American taxpayers. The Congress subsequently passed the IRS Restructuring and Reform Act of 1998 (RRA 98),² mandating that the IRS modernize to improve operations and to better serve its customers.

The IRS modernization is based on five levers of change: revamping business processes; creating management roles with clear accountability; instituting a balanced performance measurement system; implementing new technology; and establishing customer-focused operating divisions.

The IRS is reorganizing into four operating divisions that will focus on serving specific taxpayer groups with similar needs.

The IRS is reorganizing into four operating divisions that will focus on serving specific taxpayer groups with similar needs. The four operating divisions are: Wage and Investment, Small Business/Self-Employed, Large and Mid-Size Business, and Tax Exempt and Government Entities. These divisions were designed and are being implemented on a phased approach that will take 2 to 3 years. The phases are defined as follows:

- Phase I - The IRS and a contractor validated the four operating division concept. Plans were established for the next phases.
- Phase IIA - Design teams were assembled that focused on the new operating division structure.
- Phase IIB - Design teams identified the infrastructure requirements for implementing the new divisions.
- Phase III - This is the final phase of the organizational effort to actually implement the design. Stand-up of the new divisions takes place in this final phase. Stand-up is not the final act of creating a new organization, however. Considerable

² Pub. L. No. 105-206, 112 Stat. 685 (1998).

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additional effort will still be required for the divisions to be fully operational.

The LMSB Division will be organized by industry groups, which will allow the IRS to build greater expertise and improve service for specific industries. The Division will serve 210,000 corporations and partnerships that have assets greater than \$5 million and that pay an estimated \$712 billion annually in taxes.

Results

We concluded that the LMSB Division substantially completed the actions needed to stand-up.

The LMSB Division stood-up on June 4, 2000. Overall, the Division was successful in substantially completing the IRS definition for standing-up the new operating division. Specifically:

- The LMSB Division has a Division Commissioner and most key managers in place.
- Employees were realigned.
- The finance office is in place.
- Delegations of authority were conferred.
- Workarounds were developed.

We identified two issues where the Division could strengthen controls. These are in the areas of communicating with employees and stakeholders, and monitoring services provided by other IRS functions.

Key Management Positions Have Been Filled

This critical element of the stand-up process required that the following key actions be taken:

- The Division Commissioner should be on board.
- Other key management positions should be filled.
- Management should have been educated on the vision, structure, and functions of the new division.

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Ninety-one percent of key management positions have been filled.

The LMSB Commissioner and Deputy Commissioner were in place as of the stand-up date. Most key and senior level managers were also selected. In fact, the Division has successfully filled 129 (91 percent) of its 141 key management positions as of July 2000. The 12 vacancies are on schedule to be filled. The Division had an all-managers meeting to discuss the vision, structure and functions of the new Division. These actions have contributed to substantially establishing the management structure for the LMSB Division.

However, communicating the vision, structure and functions to employees, practitioners and industry trade groups is also important. While communication efforts were generally effective, we identified one area where the LMSB Division could improve to better serve its stakeholders.

Controls are needed to ensure that responses to employee and stakeholder questions are timely answered and appropriately shared

The LMSB Division needs a sound control system to ensure stakeholder questions are timely answered.

The LMSB communication system did not always ensure that adequate and timely answers were provided for all employee, customer, and stakeholder questions because of other work priorities. As the LMSB Division expands its communication efforts, more questions from employees, practitioners, and industry trade groups are expected. Therefore, the Division needs a sound control system to ensure questions from these groups are timely answered.

LMSB management is exploring software options to improve communication controls.

During our review we advised LMSB management of this issue. Our memorandum is included as Appendix IV of this report. LMSB management is exploring several software options to better manage this process.

Actions to Realign Positions Have Substantially Been Completed

This critical element of the stand-up process required that the following key actions be taken:

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- Necessary actions should have been taken for employees to be realigned.
- Most competitive actions should have been completed.
- Key support positions should be filled.
- Strategies should have been developed to manage employees during the transition period.
- The Restructuring Agreement selection process and notification processes should be adhered to in populating the new division.³

The LMSB Division has realigned most employees into the new division and has developed plans to manage them during the transition.

As of July 2000, the LMSB Division realigned 6,399 (89 percent) of its 7,227 positions. Of the 828 unfilled positions, 114 were team manager positions. Interviews were scheduled to fill most of the vacant team manager positions. In addition, the Division is addressing support position realignment needs, and plans to manage employees during the transition period are in place.

The payroll conversion has been successfully completed. Uninterrupted payroll and personnel services have been provided to most LMSB employees.

The Financial Office and Budget Have Been Established

This critical element of the stand-up process required that the following key actions be taken:

- The Chief Financial Officer (CFO) organization should be designed and implemented.

³ We did not perform any tests or analyses to determine whether the IRS adhered to the Restructuring Agreement selection process. Our risk assessment determined that the National Treasury Employees Union was the proper control point for this process.

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- The FY 2000 Financial Plan should have been developed and be ready to be executed. FY 2000 resources should have been allocated to the appropriate Financial Plan Manager.
- Financial codes should be created and financial, personnel, and administrative systems updated with new codes.

The LMSB Division selected a CFO and began operating under its own budget.

The LMSB CFO was in place as of the stand-up date. The Division operated with a limited budget process in FY 2000. In FY 2001, the LMSB Division will receive a budget and execute a financial plan. Procedures and controls, including financial codes, for the LMSB accounting system were established. Procurement controls over purchase cards, including card assignments, approval authority, and payment monitoring are operational.

The Division Has Received Delegations of Authority To Fulfill Its Mission

This critical element of the stand-up process required that the following key actions be taken:

- Functional statements should have been developed for the new organization.
- Delegation Orders⁴ should have been revised to include the positions in the new unit that need the authority.

The LMSB Division has proper delegated authority to fully operate as a division.

The LMSB Division developed new functional statements that describe organizational components and their responsibilities. The IRS' Delegation Orders were revised giving the Division the legal authority to operate. The Commissioner, Directors, and subordinate managers in the Division have equivalent authority to similar level positions in the prior organization. The

⁴ Delegation Orders give managers specific authorities to execute their duties and responsibilities.

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revised Delegation Orders are in compliance with applicable laws, Treasury regulations, and IRS policies.

Initiatives and Workarounds to Allow the Division to Function Have Been Completed

This critical element of the stand-up process required that the following key actions be taken:

- Changes to existing systems should be clearly defined.
- Workarounds should be in place.

The LMSB Division changed existing work control and management information systems for the new organization. Workarounds were devised so operations continued uninterrupted.

The LMSB Division changed existing work control and management information systems for the new organization. Workarounds were devised so operations continued uninterrupted.

The Division established Memoranda Of Understanding (MOU) with other IRS functions to perform specified services. The MOUs identify the services to be provided and the related performance measures. While the LMSB Division has adequately addressed the contents of the workarounds, we identified one area where it could improve controls over MOUs.

Controls over tracking performance and providing feedback on Memorandums of Understanding need to be established and strengthened

By strengthening controls over MOU agreements, the LMSB Division can minimize risks and ensure that agreed upon performance standards for other IRS functions are met.

The LMSB Division does not have controls to monitor the performance levels provided through the MOU agreements. Additionally, improved controls are needed to provide performance feedback to the other IRS functions.

Currently, when issues arise with other IRS functions, they are resolved through informal methods. This approach may leave the Division vulnerable to the risks of reduced, inconsistent, or unsatisfactory levels of service for extended periods of time.

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The General Accounting Office's *Standards for Internal Control in the Federal Government* include control activities to assure that ongoing monitoring occurs in the course of normal operations. Control activities that are pertinent to the MOU issue include the following standards:

- Establishment and Review of Performance Measures and Indicators - Activities need to be established to monitor performance measures and indicators.
- Appropriate Documentation of Transactions and Internal Control - Internal control and all transactions and other significant events need to be clearly documented, and the documentation should be readily available for examination.

The control weakness occurred because emphasis was being placed on ensuring the timely stand-up of the new operating division. During this period the LMSB Division was relying on informal discussions between the MOU partners to assess the services provided.

Conclusion

Overall, LMSB executives and the design teams have substantially accomplished a successful stand-up of the new business operating division. Management attention to the two issues presented in this report will further strengthen the LMSB Division's system of controls.

Detailed Objective, Scope, and Methodology

The objective of this review was to validate whether the Large and Mid-Size Business (LMSB) Division's stand-up process was completed. To accomplish our overall objective, we:

- I. Determined if key management positions are filled.
 - A. Reviewed the LMSB organization structure to verify that managers have been selected for all key positions and determine whether position descriptions exist for all key positions.
 - B. Interviewed LMSB officials to determine if managers are actually in positions/locations or are just slotted for placement.
 - C. Determined whether a detailed plan or schedule exists to complete any unfilled positions.
 - D. Determined if contingency plans have been developed if positions could not be timely filled.
- II. Evaluated whether actions for realignment have been completed and organizational communications are adequate.
 - A. Determined the current status of the realignment.
 - B. Identified the expected number of employees in the operating division from the initial implementation document.
 - C. Identified the number of employees that have been selected for and accepted transfer to the LMSB Division.
 - D. Verified whether the payroll conversion was completed, and uninterrupted payroll and personnel services were being provided to employees.
 - E. Verified that scheduled dates were set for personnel actions to be taken.
 - F. Interviewed LMSB officials to determine what initiatives were put in place to promote communications.
 - G. Verified that a National Continuing Professional Education session to familiarize managers with the program's mission was scheduled.
 - H. Evaluated the question and answer process to ensure that timely responses were provided to address stakeholder concerns.

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III. Evaluated whether workaround functions were adequate to ensure that the LMSB Division was operational during the transition period.

- A. Reviewed all Memoranda of Understanding (MOU) to determine if controls existed to ensure proper performance of the agreements.
- B. Traced workarounds from the Design Blueprint to the implementation plan to validate that all required actions were controlled.
- C. Interviewed LMSB officials and reviewed appropriate documentation to determine whether procedures were established for LMSB caseloads to be ordered, controlled, monitored, and closed.
- D. Reviewed inventory controls to determine whether problems could occur due to potential overlap between LMSB and Small Business/Self-Employed Division workload.

IV. Evaluated whether a separate budget was created and a LMSB finance office was established.

- A. Verified whether a LMSB Chief Financial Officer was selected and if the financial office was staffed.
- B. Determined if a financial plan was established including financial codes for the division.
- C. Verified whether LMSB procedures for procurement, payment of expenses, and employee payroll were established.

V. Determined if delegations of authority from the existing IRS organization were incorporated into the new LMSB Division.

- A. Validated that delegation orders in the Internal Revenue Manual conferred proper authorities to the LMSB Division to operate.
- B. Determined whether the levels of delegation were appropriately identified to correspond to those levels existing before the reorganization.
- C. Ascertained whether the delegations were in conformance with laws, regulations, and policy.

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Appendix II

Major Contributors to This Report

Gordon C. Milbourn III, Associate Inspector General for Audit (Small Business and Corporate Programs)

Philip Shropshire, Director

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Appendix III


Report Distribution List

Commissioner, LMSB
National Taxpayer Advocate C:TA
Office of the Chief Counsel CC
Office of Management Controls CFO:A:M
Director, Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis M:O
LMSB Audit Liaison

Memorandum – Responding to Stakeholder Questions

July 17, 2000

MEMORANDUM FOR COMMISSIONER, LARGE AND MID-SIZE BUSINESS
DIVISION

FROM: Gordon C. Milbourn III 
Associate Inspector General (Small Business and Corporate
Programs)

SUBJECT: Responding to Stakeholder Questions

During our review of the Large and Mid-Size Business Division (LMSB) stand-up process, we identified an issue that we wanted to bring to your attention: communications management risks. Specifically, the concern is whether LMSB is adequately ensuring that individual employee and stakeholder questions are answered in a timely manner. Likewise, we are concerned whether the responses to individual questions are made available to others when appropriate.

LMSB executives have made a concerted effort to develop a team approach within LMSB. A large component of the team approach is communication. To further effective communication within LMSB, a question/answer process was implemented. When employees submitted questions they expected timely responses. However, in some cases the work priorities prevented answering all the questions received.

Periodically during the design of LMSB, employee and manager questions have been submitted for the design team to clarify or explain issues involving new LMSB policies, procedures, or business methods. The design team advised us that they have responded to the initiators of these questions. However, controls have not been established to record and monitor these questions, so it is not possible to determine whether adequate and timely responses were provided to all initiators, or whether the responses were shared with the entire LMSB employee population. The design team advised that all questions and responses over the past year have been destroyed, with the exception of those questions received since late March 2000.

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In preparation for the LMSB Orientation Guide the design team solicited field questions in April 2000. Of the approximately 240 to 260 questions that were received by the design team, 59 questions and responses were included in the Orientation Guide. The design team advised that some of the 59 questions represented the combination of similar issues from multiple employees. Of the approximately 240 to 260 questions, 207 questions had been retained. Analysis of the retained questions showed that 60 were not included in the Orientation Guide, and there is no documentation to show that they were answered. Similarly, there is no documentation for the approximately 33 to 53 other questions that were not retained, nor for any that had been submitted prior to late March 2000.

Questions for which a response was not documented included such issues as:

- Case management issues such as resolving specialists and revenue agent conflicts with the competing levels of management.
- Industry specialization issues regarding the rotation of agents to different industries and cross training of all agents.
- Administrative policy issues, such as buyout and early retirement options for revenue agents and status of P-4-5.
- Impact of the LMSB stand-up on the employees in the Market Segment Specialization Program, Employment Tax Specialist, and support functions.

As the design teams conclude their work and return to their permanent job assignments it is expected that questions will continue to be raised by LMSB employees. The Orientation Guide includes an email address for employees to express their concerns or request guidance on issues important to them. Currently there are no procedures in place to record, control, and process additional questions received and disseminate information to employees who asked the questions and to the entire LMSB employee population, as appropriate.

During the summer months of 2000 the Commissioner, LMSB is hosting a series of town hall meetings with outside interest groups, such as practitioners and industry trade groups. At these meetings it is expected that there will be opportunities for the outside stakeholders to make comments and ask questions. Again, there are no procedures currently in place to record, control, and process questions received at these meetings and disseminate information to other related outside stakeholders who have an interest in the subject matter.

There are several potential effects of not controlling the question/answer format:

- The same or a similar question can be received multiple times. This requires the staff to duplicate work.
- Slow or no communication can cause confusion or hesitation, or allow employees and managers to fill-in-the-blanks themselves while they await guidance.

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- Slow or no communications can undermine the credibility of the LMSB management team.

RECOMMENDATIONS

LMSB management should consider the following:

1. Appoint an LMSB official to be responsible for controlling and coordinating responses to both employee and outside stakeholder questions.
2. Develop a process for recording, controlling, and responding to employee and stakeholder questions, including acknowledgments and individual responses, timeliness standards, and review responsibilities.
3. Disseminate responses to employees and stakeholders via email and later post these responses on the LMSB and/or IRS web sites.
4. Evaluate the questions that have not been responded to and determine if a response is now appropriate or if the question needs to be controlled for a future response.

No formal response to this memorandum is required. However, we would like to discuss the issue with you or a designee in the next 10 days, so we will be in touch very soon to set up a meeting. Should you have any questions, please contact me at (202) 622-3837, or your staff may call Phil Shropshire, Director, Corporate and Customer Service at (215) 516-2341, or Richard Hayes, Audit Manager, at (973) 808-0716 ext. 6688.