

**The Collection Quality Measurement System's
Process Can Be Enhanced**

September 2000

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

September 27, 2000

MEMORANDUM FOR COMMISSIONER ROSSOTTI

A handwritten signature in cursive script that reads "Pamela J. Gardiner".

FROM: Pamela J. Gardiner
Deputy Inspector General for Audit

SUBJECT: Final Audit Report - The Collection Quality Measurement
System's Process Can Be Enhanced

This report presents the results of our review of the Collection Quality Measurement System (CQMS). In summary, we found that the CQMS should provide additional standards and information, and national corrective action is needed for those quality standards that are consistently not met. We made four recommendations related to these issues.

Management's response was due on September 25, 2000. As of September 26, 2000, management had not responded to the draft report.

Copies of this report are also being sent to the Internal Revenue Service managers who are affected by the report recommendations. 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.

**The Collection Quality Measurement System's Process
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Executive Summary

The Internal Revenue Service's (IRS) Collection function is responsible for collecting unpaid tax liabilities. Various IRS functions, including the Collection function, have developed a set of balanced measures to help assess progress against the IRS' high level goals. One of the balanced measures in the Collection function is business results. The Collection Quality Measurement System (CQMS) consists of quality reviewers performing reviews of a sample of closed cases and is a major component of the Collection function's method of assessing its business results.

The mission of the CQMS is to provide a qualitative assessment of a Collection Field function (CFf) case by determining if the case work addressed the right issues at the right time and if the right actions were taken timely and efficiently. Additionally, the CQMS determines whether the right procedures were followed and if the case was closed correctly. IRS management should use CQMS findings to help identify and correct problems in such areas as procedures, organization, and training.

The objectives of our review were to determine whether the CQMS process is effective to measure the quality of collection work and whether the results are used to improve overall effectiveness.

Results

The CQMS process uses numerous important standards to evaluate the key aspects of CFf work on Taxpayer Delinquent Accounts, which are unpaid tax liabilities. The sample selection process has recently changed to select cases more objectively; however, it was too early in the new process for us to evaluate its effectiveness.

Our review showed that CQMS standards and reported results could be enhanced to provide additional information to Collection function managers. Also, national guidance and corrective action should be provided regarding specific quality standards that showed a national trend of continually not being met.

Quality Standards Could Be Enhanced

The CQMS does not capture information related to pyramiding (i.e., the accruing of additional liabilities) during the time from assignment of a case to the CFf until contact with the taxpayer. In a prior audit,¹ we determined that a large amount of tax dollars

¹ *Improvements Are Needed in Resolving In-Business Trust Fund Delinquencies to Prevent Tax Liabilities from Pyramiding* (Reference Number 2000-30-111, dated August 2000).

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pyramid during this time frame and there is a need to shorten the time frame to address the problem. This time frame is already captured in the time analysis section of the CQMS; however, pyramiding is not measured for that period. Collection function managers do not receive feedback from the CQMS as to whether their offices have a problem with pyramiding taxes while cases are awaiting assignment to revenue officers, prior to first contacts with taxpayers. By being aware of this condition, Collection function managers may take actions to prevent additional taxes from accruing.

The CQMS also does not have a specific standard that measures whether the Trust Fund Recovery Penalty (TFRP) is applicable on each case. The TFRP can be assessed against responsible officers of corporations that have not paid their employment tax liabilities. In another audit,² we found that the penalty was not being assessed timely against responsible officers, thereby decreasing the ability of the IRS to collect the taxes due. This information would also be useful to managers.

In addition, the CQMS reports do not provide information by type of taxpayer, such as business or individual, or have it available in a form that shows the trends and results for different types of taxpayers. This information could be useful to managers because different types of taxpayers may have different types of issues and need different approaches as cases are worked. This could also be helpful as the IRS reorganizes into its new operating divisions, which focus on specific groups of taxpayers. Three of these divisions are Small Business/Self-Employed, Large and Mid-Size Business, and Wage and Investment.

The Collection Field Function Should Use the Collection Quality Measurement System Results More Effectively

The three districts we visited took some actions based on the CQMS results, mostly through discussions in branch and group meetings. However, our review of 1 year (April 1999 - March 2000) of data from the CQMS results showed that, nationally, certain quality standards were met less than 60 percent of the time on average, yet no consistent national actions were taken to address the problem. These standards included:

- Were taxpayers notified of their rights?
- Were clear taxpayer action dates set?
- Were allowable expense guidelines followed?
- Did the taxpayers continue to accrue liabilities after revenue officer contact?

² *The Internal Revenue Service Does Not Effectively Use the Trust Fund Recovery Penalty as a Collection Enforcement Tool* (Draft Audit Report, dated September 25, 2000).

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Collection function management informed us that the CQMS standards were revised in April 1999 and the 1-year time frame to evaluate trends and make conclusions may not be significant. Also, the responsibility for interpreting CQMS results and taking corrective actions is left to Collection function managers in the field offices. Collection function management believes that field managers would be better able to analyze the causes of the problems. However, relying on the districts to take their own corrective actions has not resulted in improvement. Providing consistent national direction or training in areas that, month after month, indicate a problem may improve the quality of work nationwide.

Summary of Recommendations

We recommend that Collection function management add a standard to measure pyramiding from the date a case is assigned to the CFf until contact with a taxpayer, add a standard to measure the timely use of the TFRP, provide the ability for the districts to be able to get results based on type of taxpayer, and provide national direction, feedback, and training on areas that need improvement.

Management's Response: Management's response was due on September 25, 2000. As of September 26, 2000, management had not responded to the draft report.

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Objectives and Scope

The audit's objectives were to determine whether the CQMS process is effective to measure the quality of collection work and whether the results are used to improve overall effectiveness.

The objectives of our audit were to determine whether the Collection Quality Measurement System (CQMS) process is effective to measure the quality of collection work and whether the results are used to improve overall effectiveness.

To accomplish these objectives, we:

- Reviewed the CQMS standards to determine if they adequately covered the major aspects of revenue officer work on Taxpayer Delinquent Accounts (TDA), which are unpaid tax liabilities.
- Reviewed the process for selecting cases from the Collection Field function's (CFF) automated case inventory system, called the Integrated Collection System (ICS).
- Determined how Collection function management, both nationally and in district offices, used the CQMS results to improve the work of the revenue officers.

We reviewed the CQMS "process;" however, we did not perform an independent review of cases to determine whether reviewers accurately and effectively reviewed the cases.

We conducted audit tests in the Manhattan, Northern California, and South Florida Internal Revenue Service (IRS) district offices and the National Headquarters between May and July 2000. This audit was performed in accordance with *Government Auditing Standards*.

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

The Collection Quality Measurement System's Process Can Be Enhanced

Background

The IRS' Collection function is responsible for collecting unpaid tax liabilities. Various IRS functions, including the Collection function, have developed a set of balanced measures to help assess progress against the IRS' high level goals. One of the balanced measures in the Collection function is business results. The CQMS consists of quality reviewers performing reviews of a sample of closed cases and is a major component of the Collection function's method of assessing its business results.

The CQMS provides a qualitative assessment of a CFf case.

The mission of the CQMS is to provide a qualitative assessment of a CFf case by determining if the case work addressed the right issues at the right time and if the right actions were taken timely and efficiently. Additionally, the CQMS determines whether the right procedures were followed and if the case was closed correctly. IRS management should use CQMS findings to help identify and correct problems that require change in such areas as procedures, organization, and training.

The Fiscal Year (FY) 2000 IRS Operations Plan states that the Business Results portion of balanced measures will include leveraging systems, such as the CQMS, to evaluate the quality of work. CQMS reviews will focus on factors that include whether IRS personnel:

- Provided proper and timely service to the taxpayer.
- Properly analyzed the facts.
- Correctly applied the law.
- Protected taxpayers' rights by following applicable IRS policies and procedures.
- Devoted an appropriate amount of time to the case.

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CQMS standards balance the measure of traditional case actions against a renewed emphasis on customer service, taxpayer rights, fairness, and judgment.

The CQMS does not report individual revenue officer quality results. Instead, since FY 1999, it has been reporting the organizational quality results at the branch level. CQMS standards balance the measure of traditional case actions against a renewed emphasis on customer service, taxpayer rights, fairness, and judgment. Closed CFf case files are reviewed by quality reviewers to measure organizational performance in the following four key quality categories: a) customer service and observation of taxpayer rights, b) technical ability, c) timeliness of work, and d) judgment of outcome. Each case reviewed by CQMS reviewers is scored based on the number of standards that were met.

Beginning in June 2000, the CQMS process required each CFf branch in every district to forward recently closed cases systemically identified from the ICS. The list is provided to the district clerks who locate the cases and mail them to the CQMS. Closed cases selected for review include:

- Fully paid - taxpayers have completely paid their balances due.
- Installment agreements - taxpayers agree to make periodic partial payments on their balances due.
- Adjustments - the IRS makes an adjustment to the amount of the balance due.
- Currently not collectible - taxpayers cannot currently pay their tax liabilities due to reasons such as the IRS is unable to locate them or hardship.

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Results

Although numerous important quality standards are used to evaluate the key aspects of CFf work on TDAs, we determined that additional information would be helpful to Collection managers and more national guidance was needed.

The CQMS process used numerous important quality standards to evaluate the key aspects of CFf work on TDAs, which are unpaid tax liabilities. The sample selection process has recently changed, and cases are now being selected systemically from closed cases on the ICS. While it was too early for us to fully evaluate its effectiveness, the new sample selection process should provide an objective sample.

Our review also showed that:

- The CQMS' standards and reported results could be enhanced to provide additional information to Collection function managers. Currently, the CQMS does not:
 - Have a standard that measures pyramiding (i.e., accrual of additional liabilities) from the date TDAs are first assigned to the CFf until revenue officers make contact with taxpayers.
 - Have a standard that addresses the Trust Fund Recovery Penalty (TFRP), which can be applied to responsible officers of corporations that do not pay employment taxes.
 - Provide information and trends among different types of taxpayers, such as individual and business taxpayers.
- National guidance and corrective actions were not provided regarding those specific quality standards that showed a national trend of continually not being met.

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Quality Standards Could Be Enhanced

Although the CQMS standards cover the major aspects of working a TDA case, the information captured and reported to Collection function management needs to be enhanced.

The CQMS standards cover a wide range of topics related to how effectively TDA cases are worked in the CFf. The categories of the standards are: 1) customer service and protection of taxpayer rights, 2) timeliness of work, 3) technical ability, and 4) judgment of outcomes. Some examples of specific standards are: if the taxpayer was notified of appeals rights; if proper approval was secured for specific enforcement actions; if there were activity lapses, after assignment to the CFf, of 75 days or more; if a financial analysis was completed; and if the case was closed correctly.

Collection function management established the CQMS standards based on the priority areas for work in the CFf. For example, many of these standards are related to the IRS Restructuring and Reform Act of 1998 (RRA 98).¹

Numerous important standards are used to cover the major aspects of working a TDA case. However, additional standards and information related to pyramiding, the TFRP, and the type of taxpayer would help Collection function managers make informed decisions about areas needing improvement and gear the improvements towards the applicable type of cases.

Certain information about pyramiding is not captured

The CQMS does not capture information related to the pyramiding of tax liabilities from assignment of a case to the CFf until the first contact with the taxpayer. In a prior audit,² we determined that a large amount of tax dollars pyramid during this time frame. We recommended that the time frame for assigning and

¹ Pub. L. No. 105-206, 112 Stat. 685.

² *Improvements Are Needed in Resolving In-Business Trust Fund Delinquencies to Prevent Tax Liabilities from Pyramiding* (Reference Number 2000-30-111, dated August 2000).

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The CQMS does not capture information related to the pyramiding of tax liabilities from assignment of a case to the CFf until the first contact with the taxpayer. Without this information, Collection managers do not know whether additional taxes have accrued during this time frame.

The CQMS also does not capture information on cases in which a TFRP is applicable. Assessing the TFRP timely is an important enforcement tool to be used to ensure that the government's interest is protected.

beginning work on these cases in the CFf be shortened to help prevent this pyramiding.

The time frame between assignment of the case to the CFf until first contact with a taxpayer is already captured as part of the CQMS. However, the Collection function managers do not receive feedback from the CQMS regarding whether their offices have a problem with pyramiding taxes during this time frame. This could be useful information to highlight potential problems and thereby help prevent additional taxes from accruing, both while cases are awaiting assignment to a revenue officer and prior to first contacts with taxpayers.

This information has not been captured because Collection function management has placed CQMS emphasis on the revenue officers' actions on cases, especially taxpayer rights issues, but not necessarily on the whole CFf process, which would include assigning cases. Also, pyramiding is currently being used as a CQMS standard; however, it is measured only from after a revenue officer contacts a taxpayer, so the data do not reflect the whole picture during the time the case is in the CFf.

Information about the TFRP is not available

The CQMS also does not capture information on cases in which a TFRP is applicable. When the CQMS standards were established, this was not included as a separate standard. The TFRP can be assessed against responsible officers of corporations that have not paid their employment tax liabilities. In another audit,³ we found that the penalty was not being timely assessed against responsible officers, thereby decreasing the ability of the IRS to collect the taxes due. This information would be useful for managers because, without feedback, management may not know whether

³ *The Internal Revenue Service Does Not Effectively Use the Trust Fund Recovery Penalty as a Collection Enforcement Tool* (Draft Audit Report, dated September 25, 2000).

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the TFRP is being assessed as a means of protecting the government's interest.

Assessing the TFRP timely is an important enforcement tool to be used to ensure that the government's interest is protected. Other enforcement tools are included on the CQMS, such as information on the filing of federal tax liens, the issuing of levies to obtain funds from taxpayers' bank accounts, and the seizing of taxpayers' property. Including TFRP information would enhance the CQMS.

Information by type of taxpayer is not included

The CQMS reports do not provide information by type of taxpayer, such as business or individual. Without this type of information, managers may not be able to make informed decisions on appropriate corrective actions for different types of taxpayer cases.

The CQMS reports do not provide information by type of taxpayer, such as business or individual, or have it available in a form that shows the trends and results for different types of taxpayers. Without this type of information, managers may not be able to make informed decisions on appropriate corrective actions for different types of taxpayer cases.

CQMS management informed us that one of the reasons the information has not been differentiated among types of taxpayers is because they are concerned about fairness to taxpayers when identifying corrective actions on cases if they were to differentiate. However, this is one of the reasons why the IRS is organizing into business divisions, such as Small Business/Self-Employed (SB/SE), Large and Mid-Size Business, and Wage and Investment. Different types of taxpayers may have different types of issues and need different approaches as cases are worked.

Further, the SB/SE Division Commissioner recently commented that he wants to make use of the enormous quantity of data the IRS generates. Information on the type of taxpayer from the CQMS could help as the new SB/SE Division stands up.

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Recommendations

Collection function management should:

1. Add a standard to measure whether additional liabilities accrue between the time cases are assigned to the CFf and the time revenue officers first contact taxpayers.
2. Add a standard to measure the timeliness of assessing the TFRP.
3. Consider a way to categorize results by type of taxpayer, such as individual or business, or type of business and provide that information to field Collection management.

Management's Response: Management's response was due on September 25, 2000. As of September 26, 2000, management had not responded to the draft report.

The Collection Field Function Should Use the Collection Quality Measurement System Results More Effectively

Field and national management should use quality review findings to help identify and correct problems that require changes in such areas as procedures, organization, and training. CQMS results are available on the CQMS website and most CFf mid-level and above managers have access to the data for their respective organizations. Each field office is required to review its own reports and take actions to improve in the quality standards it identifies as significant problems. After reviewing the results and identifying quality standards that need improvement, these managers should address any problems with their employees.

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CFf managers in field offices are taking actions based on the CQMS results, mostly through group meetings. However, there was little guidance provided nationally for those quality standards that consistently had low scores nationwide.

We visited three districts to determine how they used CQMS results to improve the case work in their offices. We determined that all three districts took some actions to identify the problems and address them with the revenue officers. Mostly, this was done through discussions in branch and group meetings. Some managers informed us that they keep the CQMS results in mind as they perform their own reviews of cases being worked by the revenue officers in their groups. The districts also had CQMS employees attend group meetings to explain the process.

We also reviewed data from 1 year (April 1999 - March 2000) of CQMS results to identify national trends for all districts and contacted Collection function management in the National Headquarters to determine how they used the results to address nationwide problems. Our review showed that, nationally, there were some standards that were met over 90 percent of the time. For example, fair and courteous treatment of taxpayers and tax accuracy verification were met 100 percent and 94.3 percent, respectively.

On the other hand, certain quality standards were continually not being met nationwide and in the majority of the field offices. However, we did not identify any actions or directions provided nationally to address those standards.

For example, certain standards had the following low average national scores from April 1999 through March 2000. These scores averaged less than 60 percent and were relatively consistent each month. There were no wide fluctuations in the ranges of scores. The majority of field offices nationwide experienced similarly low scores in these same standards month after month.

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Quality Standard	Yearly Average <u>National</u> Score as to How Often Standard Was Met
<i>Notification of Taxpayer Rights (Providing IRS Publication One on the First Contact)</i>	59.0%
<i>Were Clear Taxpayer Action Dates Set?</i>	46.0%
<i>Were Allowable Expenses Guidelines Followed?⁴</i>	58.8%
<i>Did the Taxpayer Continue to Accrue Liabilities (after revenue officer contact)?</i>	50.6%

Source: CQMS reports 4/99 through 3/00 for all field offices.

While the trends have been for only 1 year's time since the standards changed, the consistently low scores in certain standards month after month should be addressed nationally to provide better assurance that corrections are made.

Collection management informed us that the CQMS standards were revised in April 1999 so, in their view, the time frame to evaluate trends and make conclusions may not be significant. In addition, the responsibility for interpreting CQMS results and taking corrective actions is left to Collection function managers in the field offices. Collection function management believes that field managers are more aware of local issues and can better analyze what caused the low scores than can management at the national level.

However, relying on the field offices to take their own corrective actions has not resulted in improvement. Consistent national direction, training, and executive leadership in areas that, month after month, indicate a problem may improve the quality of work nationwide. Without some form of national guidance, including establishing accountability at all employee levels, corrective actions and training may not be consistent, resulting in the same standards continually not being met.

⁴ Collection employees use an established amount of allowable expenses to determine a taxpayer's ability to pay.

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Recommendation

4. Collection function management should implement national corrective actions to improve standard areas with low nationwide scores.

Conclusion

The CQMS provides a qualitative assessment of CFf cases. The results of case reviews from the CQMS are a major component of the Collection function balanced measure on business results. Our review showed that the information provided to management from the CQMS could be enhanced to help managers make more informed decisions on how cases should be worked. This is especially important considering the IRS' reorganization into divisions focused on specific groups of taxpayers, such as SB/SE, Large and Mid-Size Business, and Wage and Investment. In addition, certain quality standards continually were not met nationwide, and more national guidance and emphasis are needed to help improve case actions in those areas.

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Appendix I

Detailed Objectives, Scope, and Methodology

Our overall objectives were to determine whether the Collection Quality Measurement System (CQMS) process is effective to measure the quality of collection work and whether the results are used to improve overall effectiveness.

We conducted the following tests to accomplish the objectives:

- I. Determined whether the CQMS standards adequately address Collection quality issues regarding taxpayer rights, technical ability, timeliness of work, and judgment of outcome and whether controls were adequate.
 - A. Researched the Internal Revenue Manual (IRM) to determine procedures and to identify key controls.
 - B. Documented the CQMS process and key controls used in the Collection Field function (CFf).
 - C. Determined whether the newly revised CQMS standards adequately address CFf issues related to the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98).¹
 1. Identified and listed all provisions of the RRA 98 that involve taxpayer rights.
 2. Identified and listed all CQMS standards that involve taxpayer rights.
 3. Identified those issues designated in C.1. above which are not adequately addressed in C.2. above.
 - D. Reviewed the Operations Plan for Fiscal Year (FY) 2000 for business results in the Collection function to identify strategic goals.
 1. Highlighted the strategic goals.
 2. Compared the strategic goals to CQMS standards.
 - E. Reviewed the results from case reviews of a prior audit² to determine if additional standards were needed.

¹ Pub. L. No. 105-206, 112 Stat. 685.

² *Improvements Are Needed in Resolving In-Business Trust Fund Delinquencies to Prevent Tax Liabilities from Pyramiding* (Reference Number 2000-30-111, dated August 2000).

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1. Listed the audit findings from the audit.
 2. Compared the prior audit's findings to the CQMS standards.
- F. Interviewed 22 Collection function managers in 3 districts to determine whether there was other information that could be provided by the CQMS but currently was not. Discussed the need for information to be provided by type of taxpayer, such as business or individual, or by type of business for business taxpayers.
- G. Determined whether any of the CQMS standards appeared obsolete based on the IRM, the RRA 98, and discussions with managers.
- H. Determined whether reviews were performed by the CQMS managers to ensure consistency by reviewers in the application of the standards.
- I. Determined whether an Operational Review that was performed in April 2000 identified any issues related to internal controls that need to be followed up on.
- II. Reviewed the new case selection process scheduled to begin in June 2000 to identify any changes.
- A. Identified and evaluated the procedures that will be used to select cases from the Integrated Collection System and determined if the procedures are being used yet.
 - B. Determined the differences between the new process and the old process for selecting cases, which relied on an employee to select the closed cases for the sample.
 - C. Determined whether the new IRS organizational structure will affect the way samples are selected and whether it is being considered as part of the reorganization plans.
- III. Determined how effectively the results of the CQMS reviews were used to improve overall CF effectiveness (training, new procedures, etc.).
- A. Determined Collection function management's goals and expectations for the CQMS.
 - B. Determined how CQMS results were being used as part of the balanced measurement system by reviewing the IRS documents related to balanced measures.
 - C. Reviewed the national CQMS statistics for April 1999 through March 2000 and identified some of the standards having the lowest national average scores for meeting the standard.

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- D. Determined what changes were made or actions were taken nationally based on the CQMS results.
 - 1. Discussed with National Headquarters Collection function management how they used these results over the past year to improve effectiveness nationally. For example, determined if training was conducted or guidance memoranda were issued.
 - 2. Determined how Collection function management measured or tracked whether improvement was made. Determined if it was through future CQMS results or if there were any other processes involved.
- E. Reviewed the March 2000 cumulative FY 2000 CQMS statistics and identified districts that had scores below the national averages. This was an indication that the district should have taken or planned some action to improve. We selected three districts to visit based on those districts having the most occurrences of standards with the lowest scores.
- F. For those districts we visited, obtained the CQMS results for the entire period of April 1999 through March 2000.
- G. Determined what changes were made or actions were taken based on the district CQMS results.
 - 1. Determined how the districts reviewed their CQMS results and when they received them. For example, did they access them on-line or receive them only once every quarter.
 - 2. Determined whether the districts took actions based on the CQMS results.
 - 3. Determined how district management measured or tracked whether improvement was made. Determined if it was through future CQMS results or if there were any other processes involved.

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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

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