



*The Wage and Investment Division
Automated Underreporter Telephone
Operations Could Improve Service
to Taxpayers*

September 13, 2006

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

September 13, 2006

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM:

Michael R. Phillips
Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT:

Final Audit Report – The Wage and Investment Division Automated Underreporter Telephone Operations Could Improve Service to Taxpayers (Audit # 200540026)

This report presents the results of our review to determine whether the Wage and Investment (W&I) Division provides timely and adequate toll-free telephone access for taxpayers requesting assistance on Automated Underreporter (AUR) Program cases.¹

Impact on the Taxpayer

The Internal Revenue Service (IRS) issues AUR Program notices informing taxpayers of discrepancies it found when matching information return data received from third parties with income and deductions reported on tax returns. It is important that taxpayers have an adequate level of telephone access to confirm or correct the information on the notices so that the correct tax liability can be determined. Our review determined that the IRS needs to improve the level of telephone service provided to these taxpayers.

Synopsis

Since 1998, the IRS has been providing direct AUR toll-free telephone service to taxpayers who have questions about AUR Program notices they received. AUR Program management has implemented a number of initiatives to improve the performance of the AUR toll-free telephone system. A new Universal Call Routing system allows for more efficient use of available telephone assistors. Any incoming call can now be handled by an assistor at any of the three

¹ The Internal Revenue Service issues AUR Program notices informing taxpayers of discrepancies it found when matching information return data received from third parties with income and deductions reported on tax returns.



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W&I Division AUR Program call sites. Previously, the calls went to specific AUR Program call sites based on the area code of the incoming call. This centralized call management system will simplify the maintenance of the automated menus and messages on the toll-free system. AUR Program management also improved the automated menus and messages to address customer concerns raised about their effectiveness.

The AUR Program should take further action to increase the Level of Service provided to taxpayers who use the AUR toll-free telephone system. The basic Level of Service computation is the number of calls answered divided by the number of available calls.² The W&I Division AUR Program averaged a 71 percent Level of Service for Fiscal Year (FY) 2005. AUR Program management established a 75 percent Level of Service goal for FY 2006. For the first 6 months of FY 2006, the AUR Program averaged a 61 percent Level of Service. An increase in the number of AUR Program notices sent to taxpayers and the resulting unanticipated increase in call volumes appear to have contributed to the lower Level of Service in the second quarter of FY 2006.

Increasing the Level of Service would help to reduce taxpayer burden in resolving AUR Program discrepancies. During FY 2005, 214,556 callers hung up without receiving assistance and an additional 191,950 received busy signals.

AUR Program management has not established goals for monitoring the Level of Service provided to Spanish-speaking callers, who were often unable to obtain access to bilingual assistors. During FYs 2003–2005, only 40 percent of the callers requesting a Spanish-speaking assistor were able to speak with one. The AUR Program did not have enough bilingual assistors to handle the number of incoming Spanish calls. In addition, the Atlanta, Georgia, call site did not have any bilingual assistors. The Spanish-speaking callers to this call site were given the options of speaking to an English-speaking assistor or calling back with an interpreter.

Most bilingual assistors volunteer to answer telephone calls in Spanish. The voluntary nature of this AUR Program telephone assignment is limiting the IRS' ability to provide an adequate Level of Service. The assistors are generally on the telephones for only a portion of the day. In addition, due to assistors' work schedules, call sites often have problems providing bilingual assistors late in the afternoon when incoming call volumes are peaking.

The Universal Call Routing system should help improve the Level of Service to Spanish-speaking taxpayers once enough bilingual assistors are provided. The Spanish calls that previously would have gone to the Atlanta call site and would not have received bilingual assistance are now put into the queue to be answered by bilingual assistors at the other two call

² There are adjustments made to this computation to account for several factors (busy signals, hang-ups, etc.) to arrive at the actual Level of Service measure.



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sites. Also, the new system puts many of the Spanish-speaking callers in the queue waiting for an available assistor. However, due to the limited availability of assistors, Spanish-speaking callers are waiting in the queue longer in FY 2006, and 37 percent ultimately hang up while waiting for assistance.

Recommendations

We recommended the Commissioner, W&I Division, increase the Level of Service goal for the AUR toll-free telephone operations to help ensure it is commensurate with that provided by other IRS toll-free operations; increase the number of bilingual AUR Program assistors available to handle the demand from Spanish-speaking taxpayers, revise the AUR Program tax examiner position description to specifically include telephone duties, adopt more precise scheduling and assignment practices; and establish specific goals and measures for the Spanish-language services provided on the AUR toll-free telephone lines.

Response

IRS management agreed with our second recommendation. The Director, Compliance, W&I Division, has recently hired 10 bilingual telephone assistors and will continue to evaluate the need for more assistors. The position description for AUR Program tax examiners is being revised to include telephone duties. In addition, AUR Program management is conducting studies to improve forecasting of call volumes to ensure precise scheduling and assignment practices.

However, IRS management did not agree that the AUR Program Level of Service should be commensurate with other IRS telephone operations or private industry call sites because the AUR Program is not exclusively a telephone operation. The AUR Program is responsible for providing balanced quality service to both taxpayers responding by telephone and through correspondence. AUR Program management has implemented a new case selection tool and the Universal Call Routing system to improve AUR Program operations. In addition, AUR Program management is studying the effect the new processes have had on telephone call volumes and schedules. Because they disagreed with our recommendation, IRS management also disagreed with our outcome measure.

Lastly, in relation to Spanish-speaking callers, IRS management stated that, with the migration of AUR toll-free telephone lines to the Universal Call Routing system, information is not yet available to establish additional measures. Once they have sufficient information, they will be able to determine whether additional measures are justified and determinable. In the meantime, they are committed to their goal of providing excellent service to all taxpayers. Management's complete response to the draft report is included as Appendix V.



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Office of Audit Comment

Because AUR Program notices propose additional taxes and seek additional information from taxpayers to confirm or correct the information on the notices, we continue to believe the IRS should strive to provide a Level of Service at least as high as its other toll-free telephone operations. Providing balanced quality service to both taxpayers responding by telephone and through correspondence is applicable to account inquiries in numerous IRS functions. As such, we do not believe this is an adequate basis for expecting taxpayers to wait significantly longer for inquiries related to AUR Program notices. Further, IRS internal documents indicate W&I Division management believes having an improved level of telephone service provides for a more efficient use of its limited resources. In the May 2006, Business Performance Review, W&I Division management stated their “commitment this year to close more cases via the telephone, which not only improves customer satisfaction and is more efficient, but also greatly reduces the amount of correspondence, and hence the number of times we must touch a case.” Therefore, we believe our recommendation and associated outcome measure are still valid.

The AUR toll-free telephone system currently provides enough data to provide a rudimentary measure of the effectiveness of providing Spanish-language services in the AUR Program. Although it may take time to establish specific goals, these measures should be immediately established to ensure that the AUR Program is providing excellent service to Spanish-speaking callers.

The IRS actions to increase the number of bilingual assistors should help improve its Level of Service. However, we are concerned that management has not established goals to monitor Spanish-speaking caller activity to ensure adequate access to bilingual assistors. In FYs 2003–2005, approximately 90,000 Spanish-speaking callers were unable to speak with a bilingual assistor. Without goals and actions to monitor the Level of Service, AUR Program management will not be able to identify whether Spanish-speaking callers have a sufficient level of access to a bilingual assistor. Only 60,382 (40 percent) of the 150,623 callers requesting a Spanish-speaking assistor in FYs 2003–2005 were able to speak to a bilingual assistor.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Michael E. McKenney, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 622-5916.



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Background

The Automated Underreporter (AUR) Program provides toll-free telephone assistance for taxpayers who have questions on AUR Program notices they receive. The Internal Revenue Service (IRS) issues AUR Program notices informing taxpayers of discrepancies it found when matching information return data received from third parties with income and deductions

reported on tax returns. For example, if a financial institution reports to the IRS that it paid interest or dividends to a taxpayer, but the taxpayer either does not report the income or reports a different amount on his or her income tax return, the IRS will issue a notice (i.e., Computer Paragraph (CP) 2501 or CP 2000) to the

Department of the Treasury
Internal Revenue Service
AUR TEST, PA 19154-0021

NOTICE NUMBER: CP-2501
DATE OF THIS NOTICE: 12/01/2003
SOCIAL SECURITY NUMBER:
TAX FORM: 1040 TAX YEAR: 2002
AUR CONTROL NUMBER:

WHERE YOU MAY WRITE TO US:
Department of the Treasury
Internal Revenue Service
AUR TEST, PA 19154-0021

Be sure to include a copy of page one of this notice with your response.

WHERE YOU MAY CALL US:
800-123-4567 TOLLFREE
24 HOURS
801-555-1212 FAX

WE'RE REQUESTING INFORMATION ABOUT YOUR 2002 TAX RETURN

taxpayer to resolve the discrepancy. This process may result in an assessment of additional tax if the amount was initially unreported or underreported by the taxpayer.

The concept of matching information returns to self-reported items on a taxpayer's return was originally developed by the IRS in the 1960s. In 1986, the IRS began the development of an AUR system designed to address the shortcomings of the previous manual underreporter program by automating case development and providing interactive case analysis and processing, automated case control, and management information systems.

In 1998, the AUR Program began to test and implement toll-free numbers for direct AUR telephone assistance. Prior to this, notices directed taxpayers to call the general IRS toll-free assistance tax information number. When the taxpayer called this number, the assistors did not have the resources to assist the taxpayer. The cases had to be referred to an AUR Program unit to have a tax examiner call the taxpayer. This caused redundant work and telecommunications costs from which neither the IRS nor the taxpayers received benefit.

The AUR toll-free telephone system provides both automated and direct verbal assistance to callers. For example, the AUR toll-free telephone system provides recorded responses to general questions about how and where to make payments and the status of the taxpayer's case. Callers may choose to listen to these messages in either English or Spanish. If callers do not get their questions answered in the automated system, they may request to speak directly to an IRS employee (assistor). The call may then be transferred directly to an assistor or be placed in a



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queue of calls waiting for an assistor to answer at one of the AUR Program call sites. The IRS provides both English- and Spanish-speaking (i.e., bilingual) assistors. Our review focused on the service provided when taxpayers requested to speak with an assistor.

The IRS has been providing direct AUR toll-free telephone assistance since 1998. The Wage and Investment (W&I) Division of the IRS manages three AUR Program call sites. The Fresno, California, and Austin, Texas, call sites have both English- and Spanish-speaking (bilingual) assistors. The Atlanta, Georgia, call site has only English-speaking (nonbilingual) assistors.

This review was performed at the W&I Division Headquarters in Atlanta, Georgia, in the Reporting Compliance function, at the Joint Operations Center in Atlanta, Georgia, and at the Atlanta, Georgia; Austin, Texas; and Fresno, California, AUR Program call sites during the period April 2005 through June 2006. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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Results of Review

Automated Underreporter Program Management Has Implemented a Number of New Initiatives to Improve Service

AUR Program management has implemented a number of initiatives to improve the performance of the AUR toll-free telephone system. Following are some initiatives identified by AUR Program management as providing notable benefits.

Universal Call Routing – To provide taxpayers with improved toll-free telephone access to AUR Program assistors, the IRS implemented the Universal Call Routing system (a centralized call management system) in the AUR Program in January 2006. Under the new system, a centralized site will manage all incoming taxpayer calls. When taxpayers need to speak to an assistor, the calls are now routed to any of the three call sites based on the availability of assistors. Prior to January 2006, calls were handled at each call site based on the area code of the incoming call. Assistor availability and specific hours of operation at each call site limited taxpayer access. The Universal Call Routing system will expand the AUR toll-free telephone system hours of operation and assistor availability nationwide.

In addition, this centralized call management system will maintain and update the automated menus and messages of the AUR toll-free telephone system. Centralizing this process will be more efficient than managing and updating the messages at three different sites. These changes will be transparent to callers.

Updated Automated Menus and Messages – Over the last several years, a contractor hired by the IRS has sent out Customer Satisfaction Surveys periodically to a sample of taxpayers that have had direct contact with the IRS. The purpose of these Surveys is to measure taxpayer satisfaction with the various services provided by the IRS. Since Fiscal Year (FY) 2002, taxpayers have consistently complained on the Surveys that the automated menus and messages on the AUR toll-free telephone system were confusing. In FY 2005, AUR Program management began working to improve the information provided to taxpayers using the automated information on their toll-free telephone lines. In January 2006, the automated menus and messages were updated to reduce taxpayer confusion and provide taxpayers faster access to needed information.



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Further Action Is Needed to Increase the Automated Underreporter Program Level of Service

The Level of Service in answering telephone calls is the IRS' primary measure of providing taxpayers with access to a live assistor. The basic Level of Service computation is the number of calls answered divided by the number of available calls.¹ In FY 2005, the AUR Program Level of Service provided to taxpayers averaged 71 percent; for the first 6 months of FY 2006, it averaged 61 percent. During FY 2005, there was no formal Level of Service goal; however, the AUR Program monitored performance as it tried to achieve a 75 percent Level of Service. For FY 2006, a 75 percent Level of Service goal was established. AUR Program management anticipated productivity gains in January 2006 due to a reduction in the number of taxpayers receiving busy signals when the Universal Call Routing system was implemented. However, these gains have not been realized consistently.

The AUR Program call sites experienced a 56 percent increase in taxpayer call volumes during the first 6 months of FY 2006 in comparison to the last fiscal year. Additional taxpayers were calling because the AUR Program had issued 39 percent more notices during these first 6 months. AUR Program management scheduled more notices to be issued to meet their FY 2006 case closure goal, which included an additional 100,000 cases over the goal for FY 2005. In addition, a Modernization and Information Technology Services organization programming problem prevented scheduled notices from being issued during December 2005 and January 2006. As a result, AUR Program management significantly increased the number of notices issued during subsequent months to keep on schedule. Also, more notices were issued in FY 2006 as a result of employees resolving fewer discrepancies during the initial screening of the taxpayers' tax returns.

AUR Program management stated they had updated the forecasted weekly call volumes and scheduled assistor resources to address anticipated additional taxpayer calls made in response to the increased notices. However, the actual call volume statistics indicated that far more taxpayers than forecasted called in response to the notices. As a result, during the 4-week period beginning December 25, 2005, the daily Level of Service provided to taxpayers averaged 51 percent and ranged from 17 percent to 80 percent. The Level of Service fluctuated based on the number of telephone calls that resulted from the number of notices issued. Figure 1 presents the average Level of Service provided to taxpayers during the first 9 months of FY 2006.

¹ There are adjustments made to this computation to account for several factors (busy signals, hang-ups, etc.) to arrive at the actual Level of Service measure.



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**Figure 1: Average Level of Service
Provided to Taxpayers for the First 9 Months of FY 2006**

Month	Average Level of Service
October 2005	75 percent
November 2005	81 percent
December 2005	69 percent
January 2006	44 percent
February 2006	74 percent
March 2006	55 percent
April 2006	64 percent
May 2006	72 percent
June 2006	64 percent

Source: AUR Program telephone call data (Snapshot Report) provided by the Joint Operations Center.

Although the Level of Service dramatically declined in January 2006, AUR Program management increased the number of notices issued weekly from mid-January through March. This resulted in the call sites continuing to experience difficulty in providing an appropriate Level of Service through June 2006.

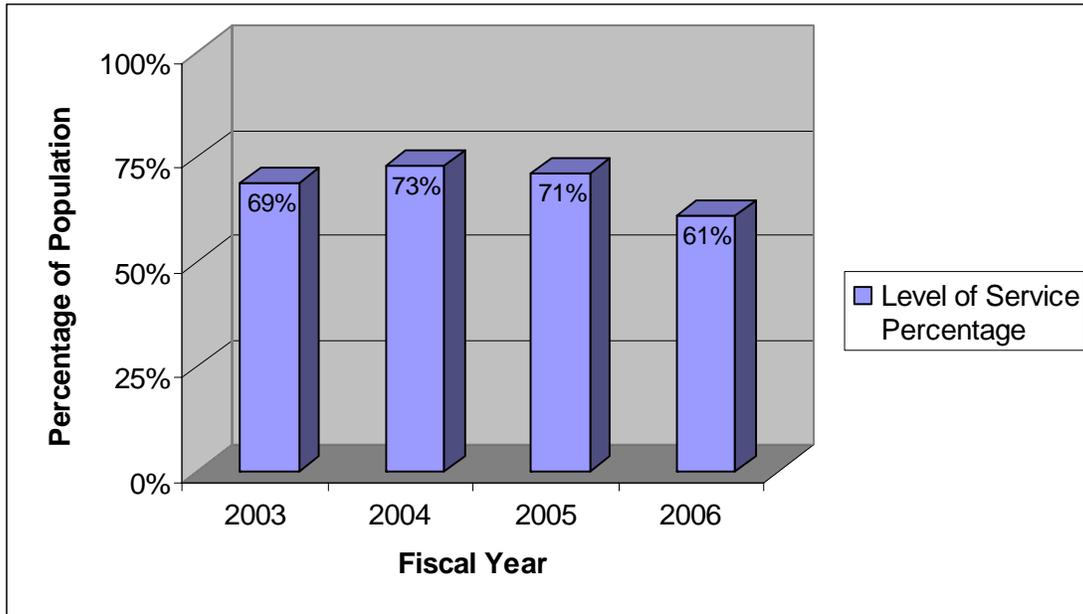
As of March 31, 2006, AUR Program management was exceeding their mid-year case closure goal by 4 percent. Despite this, many taxpayers that received notices were unable to gain assistance from the call sites. During the first 6 months of FY 2006, 165,766 taxpayers hung up before reaching an assistor, and another 120,755 received busy signals. Assistors did provide assistance to 401,520 taxpayers. However, taxpayers waited a long time to speak to an assistor. The average speed of answering calls increased to 14 minutes compared to 11 minutes during FY 2005.

This increase in call volumes contributed to the lower Level of Service in the second quarter of FY 2006. Figure 2 shows the Level of Service for FYs 2003, 2004, and 2005 and the first 6 months of 2006.



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Figure 2: Level of Service Provided to Taxpayers



Source: Reporting Compliance - Document Matching - PAC 7E Report through April 1, 2006, and AUR Program call site telephone measures, FY 2003.

AUR Program management stated their long term goal was to have an 80 percent Level of Service, which they hoped to achieve in a couple of years. The IRS has its Level of Service goals for other toll-free telephone operations at over 80 percent. For example, the IRS' FY 2006 Level of Service goal for the Customer Account Services function toll-free telephone lines for taxpayers seeking assistance in understanding the tax law is 82 percent.

AUR Program management does not expect that they will be able to meet the 75 percent goal for FY 2006 as a whole due to the low Level of Service already experienced. They stated that they were taking steps to improve the Level of Service by applying more resources to the telephone activity, looking closely at assumptions used to forecast expected call volumes, and evaluating the resources needed to meet service levels.

Although there is no set standard for answering telephone calls, a study conducted by the State of California Franchise Tax Board found that the average service level for private sector businesses and Government agencies was 80 percent of calls answered within 120 seconds.

Increasing the Level of Service would allow more taxpayers to timely access an assistor to resolve discrepancies and to reach agreement as to whether additional tax is owed. During FY 2005, 214,556 callers hung up without receiving assistance and an additional 191,950 received busy signals. Figure 3 shows the number of callers requesting assistance compared to the number of callers receiving assistance and the number of callers who hung up.



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Figure 3: Callers Requesting Assistance

	FY 2003	FY 2004	FY 2005	FY 2006²
Callers Who Requested an Assistor	575,016	833,571	1,086,851	567,286
Calls Handled by an Assistor	440,105	658,978	872,295	401,520
Callers Who Hung Up Before Reaching an Assistor	134,911	174,593	214,556	165,766

Source: AUR Program telephone call data on the Joint Operations Center web site.

Difficulties in responding to notices can result in additional burden to taxpayers. If taxpayers do not respond within the time period specified on the AUR Program notice, they can be assessed additional tax. During FY 2005, 652,365 taxpayers did not respond to a Statutory Notice of Deficiency³ issued by the AUR Program and were assessed additional tax. While the amounts assessed may be correct in many of these instances, there are also instances in which additional information provided by the taxpayer may have reduced or eliminated the amount of the discrepancy. Had the AUR Program maintained an 80 percent Level of Service in its telephone operations, we estimate an additional 83,295 taxpayers⁴ could have been afforded the opportunity to resolve their discrepancies in each of the past 3 years. Because this condition will continue to occur if not corrected, we estimate an additional 416,475 taxpayers could be provided service over the next 5 years if AUR Program management increases the Level of Service to 80 percent. The IRS should ensure taxpayers attempting to resolve AUR Program notices receive a Level of Service commensurate with that provided to taxpayers with other types of inquiries. This would help to ensure the correct amount of tax is assessed.

Recommendation

Recommendation 1: The Commissioner, W&I Division, should increase the Level of Service goal for the AUR toll-free telephone operations to help ensure it is commensurate with that provided by other IRS toll-free telephone operations.

Management's Response: IRS management did not agree that the AUR Program Level of Service should be commensurate with other IRS telephone operations or private industry call sites because the AUR Program is not exclusively a telephone operation. The AUR Program is responsible for providing balanced quality service to both taxpayers

² These numbers are for the first 6 months of FY 2006.

³ A Statutory Notice of Deficiency is a legal notice that notifies the taxpayer a tax deficiency exists and the taxpayer is liable for the payment of tax.

⁴ Unique caller information is not available to determine the impact of repeat callers. Therefore, we made the assumption that each telephone call equates to one taxpayer.



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responding by telephone and through correspondence. AUR Program management has implemented a new case selection tool and the Universal Call Routing system to improve AUR Program operations. In addition, AUR Program management is studying the effect the new processes have had on telephone call volumes and schedules. Because they disagreed with our recommendation, IRS management also disagreed with our outcome measure.

Office of Audit Comment: Because AUR Program notices propose additional taxes and seek additional information from taxpayers to confirm or correct the information on the notices, we continue to believe the IRS should strive to provide a Level of Service at least as high as its other toll-free telephone operations. Providing balanced quality service to both taxpayers responding by telephone and through correspondence is applicable to account inquiries in numerous IRS functions. As such, we do not believe this is an adequate basis for expecting taxpayers to wait significantly longer for inquiries related to AUR Program notices. Further, IRS internal documents indicate W&I Division management believes having an improved level of telephone service provides for a more efficient use of its limited resources. In the May 2006, Business Performance Review, W&I Division management stated their “commitment this year to close more cases via the telephone, which not only improves customer satisfaction and is more efficient, but also greatly reduces the amount of correspondence, and hence the number of times we must touch a case.” Therefore, we believe our recommendation and associated outcome measure are still valid.

Spanish-Speaking Taxpayers Were Often Unable to Obtain Access to Bilingual Assistors

In the IRS Restructuring and Reform Act of 1998 (RRA 98),⁵ Congress recognized the need to provide a growing Spanish-speaking population with improved income tax assistance using telephone helplines. RRA 98 Section 3705(c) states “The Secretary of the Treasury . . . shall provide, in appropriate circumstances, that taxpayer questions on telephone helplines of the Internal Revenue Service are answered in Spanish.” This provision of the RRA 98 had an effective date of January 1, 2000. Accordingly, the IRS published its *Multilingual Policy* (dated October 1999), with a commitment to ensure the IRS had the necessary tools to interact with a diverse population regardless of their inability to understand and speak English. Furthermore, in August 2000, the President issued Executive Order 13166 to improve access to Federal Government products and services for persons who, as a result of national origin, are limited in their English proficiency.

The IRS’ *AUR Multilingual Initiative* (dated October 2003) concluded that there was a high rate of success in explaining and resolving AUR Program notices verbally in Spanish during

⁵ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., and 49 U.S.C.).



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telephone calls. The recommendation given in the study report stated, “With the noted success rate of answering issues orally on the telephone in Spanish, the best approach may be to formally implement a nationwide Spanish assistor call-in program for [the] AUR [Program].”

Nonetheless, the Level of Service provided on the AUR toll-free telephone lines for Spanish-speaking callers has not been good. Only 60,382 (40 percent) of the 150,623 callers requesting a Spanish-speaking assistor in FYs 2003–2005 were able to speak to a bilingual assistor. Another 14,536 Spanish-speaking callers received assistance from nonbilingual assistors. The remaining 75,705 Spanish-speaking callers did not receive any assistance. Figure 4 shows the actual statistics for each year.

Figure 4: Service to Callers Requesting Bilingual Assistance

	FY 2003	FY 2004	FY 2005	Totals
Callers Handled by Bilingual Assistors	15,866	21,880	22,636	60,382
Callers Handled by Nonbilingual Assistors	2,036	5,769	6,731	14,536
Callers Not Receiving Assistance	17,650	28,243	29,812	75,705
Totals	35,552	55,892	59,179	150,623

Source: AUR Program telephone call data on the Joint Operations Center web site.

Spanish-speaking callers were unable to gain access to bilingual assistors because there were too few bilingual assistors available to handle requests for assistance. This problem was not highlighted because AUR Program management did not specifically monitor the service provided to taxpayers calling for assistance in Spanish.

One reason it is difficult for the IRS to ensure the availability of enough bilingual assistors is its scheduling and assignment practices. Not all of the bilingual AUR Program tax examiners were assigned to work on the AUR toll-free telephone lines. Most bilingual assistors volunteered to answer Spanish telephone calls. The AUR Program tax examiner position description does not require AUR Program tax examiners to handle any telephone calls, including Spanish-speaking calls. Telephone assistors volunteer to answer AUR toll-free telephone system calls for a portion of the workday and do not generally do this on a full-time basis. An analysis of bilingual assistors’ activity on random days indicated the Austin and Fresno call site bilingual assistors were frequently not signed onto the system throughout the day. This was frequently an issue during peak call volumes at the end of the workday because many bilingual assistors worked the morning shift. Under centralized call routing, the Austin and Fresno call site volumes, including Spanish-speaking calls, increase at the end of the workday as the Atlanta call sites closes and calls are routed to other call sites. The Austin and Fresno call site managers confirmed there were instances late in the afternoon when there were no bilingual assistors available to assist Spanish-speaking taxpayers.



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The voluntary nature of AUR toll-free telephone assignments is limiting the IRS' ability to provide an adequate Level of Service. We believe the IRS should adopt more precise scheduling and assignment practices. Otherwise, there will be periods of time when there are either too few or no bilingual assistors signed onto the system to answer questions from Spanish-speaking callers. Answering taxpayers' questions and resolving taxpayers' discrepancies on the telephone lines should be a primary duty of AUR Program tax examiners. AUR Program management should increase the number of bilingual assistors available throughout the workday and revise the duties in the AUR Program tax examiner position description.

The Universal Call Routing system will help to improve the Level of Service to Spanish-speaking taxpayers once enough bilingual assistors are scheduled nationwide

Prior to implementation of the Universal Call Routing system in January 2006, the significant differences in the bilingual assistor staffing hours and call volumes at each call site resulted in substantial variance in the service provided to Spanish-speaking taxpayers. Figure 5 shows the number of AUR Program telephone assistors by call site. Figure 6 shows, also for each call site, the percentage of taxpayers requesting a Spanish-speaking assistor who did not obtain assistance during FY 2005.

Figure 5: AUR Program Telephone Assistors per Call Site

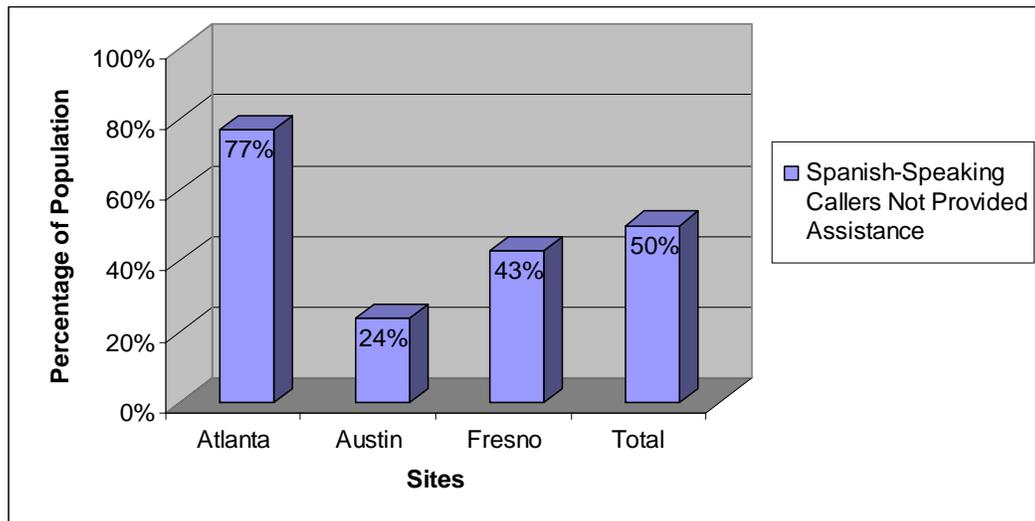
Call Site	English-Speaking Assistors	Bilingual Assistors
Atlanta, Georgia	98	None
Austin, Texas	88	7
Fresno, California	101	16

Source: Call site managers at each AUR Program call site.



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Figure 6: Spanish-Speaking Callers Not Provided Assistance in FY 2005



Source: AUR Program telephone call data on the Joint Operations Center web site.

Prior to implementation of the Universal Call Routing system, the AUR Program call site managers set the number of Spanish-speaking call lines based on the number of bilingual assistants assigned to telephone duty. The intent was to limit the telephone calls to a number that could be handled by bilingual assistants currently on the system. If there were no bilingual assistants answering calls, the number was set to zero. The Atlanta call site did not have any bilingual assistants.⁶ As such, this site set the number of Spanish-speaking call lines to zero. Taxpayers who called the Atlanta call site requesting a Spanish-speaking assistant were given the options of speaking to an English-speaking assistant or calling back with an interpreter. The Austin call site managers stated they usually designated three to five lines for Spanish-speaking callers, and the Fresno call site managers indicated they usually designated one to three lines. There was no specific guidance to assist call site managers with determining the number of bilingual assistants or lines needed to handle Spanish calls. If the bilingual call volumes reached the maximum number of lines, a message informed the callers that a bilingual assistant was not available. The message stated “There are currently no Spanish-speaking tax examiners available to assist you with your call. Please try your call again later, or call back with an interpreter so that you can be helped by an English-speaking tax examiner.”

With implementation of the Universal Call Routing system, if a caller requests a Spanish-speaking assistant, the system will transfer the call to a bilingual assistant or to the queue to wait for a bilingual assistant to become available. The system does not limit the number of calls

⁶ Although the Atlanta call site did not have any bilingual assistants, 23 percent of the Spanish-speaking callers to that site in FY 2005 received assistance from English-speaking assistants.



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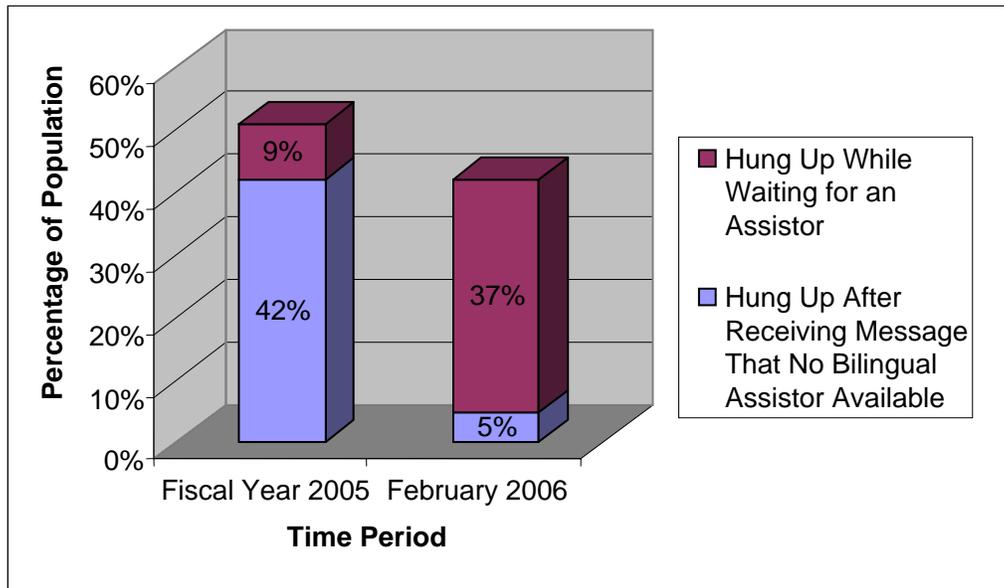
waiting in the Spanish-call queue or limit the number of lines available to Spanish-speaking callers as long as there are bilingual assistors available. The number of bilingual assistors assigned at each call site is now set by AUR Program management. The Joint Operations Center monitors call volumes and may direct the Austin and Fresno call sites to increase or decrease the number of bilingual assistors assigned to answer AUR toll-free telephone calls each day, depending on call traffic. Callers requesting bilingual assistance were routed to the Austin or Fresno call sites for handling. During February 2006, an average of 14 bilingual assistors were signed on answering Spanish calls for 2.9 hours each day, an increase over February 2005 when an average of 12 bilingual assistors were signed onto the system for 2.5 hours each day.

The percentage of taxpayers who successfully obtained assistance from Spanish-speaking assistors has improved slightly with the Universal Call Routing system. However, because there were too few bilingual assistors to answer calls, a large percentage of Spanish-speaking taxpayers hung up while waiting for an assistor without receiving service. During February 2006, after the Universal Call Routing system was implemented, only 57 percent of taxpayers requesting a Spanish-speaking assistor received assistance from a bilingual assistor. Moreover, taxpayers waited a long time to speak to a Spanish-speaking assistor. The average speed of answering Spanish calls was 21 minutes in February 2006. Almost 37 percent of the Spanish-speaking taxpayers hung up after waiting in the queue for an assistor. In addition, 5 percent received the message that there were currently no Spanish-speaking tax examiners available and hung up. Figure 7 shows the comparative percentages of Spanish-speaking taxpayers who hung up without receiving service for the month after the Universal Call Routing system was implemented compared to the prior fiscal year.



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Figure 7: Spanish-Speaking Callers Who Hung Up Without Receiving Service



Source: AUR Program telephone call data on the Joint Operations Center web site.

While AUR Program management monitored overall performance in an effort to achieve a Level of Service of 75 percent, they have not established goals or monitored Spanish-speaking caller activity to ensure callers have adequate access to bilingual assistors. In FYs 2003–2005, approximately 90,000 Spanish-speaking callers were unable to speak with a bilingual assistor. AUR Program management has not identified the problems Spanish-speaking callers encountered trying to access a bilingual assistor. To comply with RRA 98 Section 3705(c) and Executive Order 13166 and to help ensure Spanish-speaking callers receive a Level of Service equivalent to the overall Level of Service provided on AUR toll-free telephone lines, management should establish specific goals and measures for the Spanish-language services provided on these telephone lines.

Recommendations

Recommendation 2: The Commissioner, W&I Division, should increase the number of bilingual AUR Program assistors available to handle the demand from Spanish-speaking taxpayers, revise the AUR Program tax examiner position description to specifically include telephone duties, and adopt more precise scheduling and assignment practices.

Management's Response: IRS management agreed with this recommendation. The Director, Compliance, W&I Division, has recently hired 10 bilingual telephone assistors and will continue to evaluate the need for more assistors. The position description for AUR Program tax examiners is being revised to include telephone duties. In addition,



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AUR Program management is conducting studies to improve forecasting of call volumes to ensure precise scheduling and assignment practices.

Recommendation 3: The Commissioner, W&I Division, should establish specific goals and measures for the Spanish-language services provided on the AUR toll-free telephone lines.

Management's Response: IRS management stated that, with the migration of AUR toll-free telephone lines to the Universal Call Routing system, information is not yet available to establish additional measures. Once they have sufficient information, they will be able to determine whether additional measures are justified and determinable. In the meantime, they are committed to their goal of providing excellent service to all taxpayers.

Office of Audit Comment: The AUR toll-free telephone system currently provides enough data to provide a rudimentary measure of the effectiveness of providing Spanish-language services in the AUR Program. Although it may take time to establish specific goals, these measures should be immediately established to ensure that the AUR Program is providing excellent service to Spanish-speaking callers.

The IRS actions to increase the number of bilingual assistors should help improve its Level of Service. However, we are concerned that management has not established goals to monitor Spanish-speaking caller activity to ensure adequate access to bilingual assistors. In FYs 2003–2005, approximately 90,000 Spanish-speaking callers were unable to speak with a bilingual assistor. Without goals and actions to monitor the Level of Service, AUR Program management will not be able to identify whether Spanish-speaking callers have a sufficient level of access to a bilingual assistor. Only 60,382 (40 percent) of the 150,623 callers requesting a Spanish-speaking assistor in FYs 2003–2005 were able to speak to a bilingual assistor.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the Wage and Investment (W&I) Division provides timely and adequate toll-free telephone access for taxpayers requesting assistance on Automated Underreporter (AUR) Program cases.¹ Unless otherwise noted, our limited tests of the reliability of the data obtained from the Internal Revenue Service did not identify any errors. To accomplish this objective, we:

- I. Determined if the W&I Division AUR Program call sites were managing telephone access to ensure timely service to English- and Spanish-speaking taxpayers attempting to contact an assistor through the AUR toll-free telephone system.
 - A. Interviewed and obtained written documentation from W&I Division AUR Program and Joint Operations Center Program management and local AUR Program management at each call site (located in Atlanta, Georgia; Austin, Texas; and Fresno, California) to determine:
 1. The goals and measures for the AUR toll-free telephone operations.
 2. The reports and/or data used to track and monitor achievement of these goals and measures.
 3. The actions taken when problems with answering telephone calls are identified.
 4. The process used to determine the number of English- and Spanish-speaking assistors to put on the telephones.
 5. The barriers to increasing the number of available English- and Spanish-speaking assistors on the telephones during peak telephone call volumes.
 6. The policies and changes that may affect customer satisfaction levels.
 - B. Analyzed W&I Division AUR toll-free telephone operations call data for Fiscal Years (FY) 2004 and 2005 and the first 6 months of FY 2006 to measure how long taxpayers were on hold before either reaching an assistor or hanging up.
 1. Identified how AUR Program management measures the hold time for taxpayers waiting for an English- or Spanish-speaking assistor.

¹ The Internal Revenue Service issues AUR Program notices informing taxpayers of discrepancies it found when matching information return data received from third parties with income and deductions reported on tax returns.



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2. Analyzed the number of abandoned (hang up) calls, the number of completed calls, the average speed of answer, and the average time before a call was abandoned to identify any trends based on AUR Program call site and specific time periods.
- C. Analyzed W&I Division AUR toll-free telephone operations call data for FYs 2004 and 2005 and the first 6 months of FY 2006 to determine:
1. The number of callers who requested English- and Spanish-speaking assistance.
 2. The number of callers transferred to an English-speaking assistor when no Spanish-speaking assistor was available.
 3. The number of callers who hung up when no assistor was available on the Spanish-speaking lines.
 4. The number of busy signals.
- D. Interviewed and obtained written documentation from W&I Division Customer Account Services Program management to determine the goals and measures for the Customer Account Services toll-free telephone operations.
- E. Interviewed and obtained written documentation from management at the State of California Franchise Tax Board to identify the goals and measures for their toll-free telephone operations.
- F. Obtained and reviewed the W&I Division AUR Program Customer Satisfaction Survey results for FYs 2003–2005 to identify trends in customer satisfaction with the service provided by the AUR toll-free telephone system.



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Appendix II

Major Contributors to This Report

Michael E. McKenney, Assistant Inspector General for Audit (Wage and Investment Income Programs)

Mary V. Baker, Director

Bryce Kisler, Audit Manager

Alan Lund, Lead Auditor

Gwendolyn Green, Senior Auditor

Sharon Summers, Senior Auditor

Craig Pelletier, Auditor



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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
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Deputy Commissioner, Wage and Investment Division SE:W
Director, Compliance, Wage and Investment Division SE:W:CP
Director, Strategy and Finance, Wage and Investment Division SE:W:S
Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI
Director, Reporting Compliance, Wage and Investment Division SE:W:CP:RC
Program Manager, Automated Underreporter Program, Wage and Investment Division
SE:W:CP:RC:AUR
Chief Counsel CC
National Taxpayer Advocate TA
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Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaison: Senior Operations Advisor, Wage and Investment Division SE:W:S



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Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Burden – Potential; 416,475 taxpayers affected (see page 4).

Methodology Used to Measure the Reported Benefit:

We calculated the average number of assistor-handled Automated Underreporter (AUR)¹ toll-free telephone system calls for Fiscal Years (FY) 2003–2005.

- $(440,105 + 658,978 + 872,295)/3 = 657,126$.

We then calculated the average Level of Service² for FYs 2003–2005.

- $(69 \text{ percent} + 73 \text{ percent} + 71 \text{ percent})/3 = 71 \text{ percent}$.

We divided the average Level of Service percentage points into the average number of assistor-handled AUR toll-free telephone system calls to get the average number of assistor-handled telephone calls for each Level of Service percentage point.

- $657,126/71 = 9,255$ AUR toll-free telephone system calls per Level of Service percentage point.

We then multiplied the average number of assistor-handled AUR toll-free telephone system calls for each Level of Service percentage point by the difference between an 80 percent Level of Service and the 71 percent average Level of Service.

- $9,255 \times 9 = 83,295$ taxpayer telephone calls.

Had the AUR Program maintained an 80 percent Level of Service in its toll-free telephone operations, we estimate an additional 83,295 taxpayers³ could have been afforded the opportunity to resolve their discrepancies in each of the past 3 years. Because this condition will continue to

¹ The Internal Revenue Service issues AUR Program notices informing taxpayers of discrepancies it found when matching information return data received from third parties with income and deductions reported on tax returns.

² The basic Level of Service computation is the number of calls answered divided by the number of available calls.

³ Unique caller information is not available to determine the impact of repeat callers. Therefore, we made the assumption that each telephone call equates to one taxpayer.



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occur if not corrected, we projected our estimate of the potential number of additional taxpayers that could be provided service over the next 5 years, which totals 416,475 (83,295 x 5).



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Appendix V

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

RECEIVED
AUG 24 2006

August 23, 2006

MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard J. Morgante *Richard J. Morgante*
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – The Wage and Investment Division
Automated Underreporter Telephone Operations Could Improve
Service to Taxpayers (TIGTA Audit # 200540026)

I reviewed the subject draft report and concur with your overall conclusion that IRS can improve the service it provides to taxpayers through the Automated Underreporter (AUR) telephone operation. Since the implementation of this operation in 1998, we have made many improvements including automating menus and adding bilingual assistants. We continuously evaluate our performance in an effort to improve service to both English and Spanish-speaking taxpayers.

The AUR ended Fiscal Year (FY) 2005 with a telephone level of service (LOS) of 71.3 percent. Our AUR LOS goal for FY 2006 was 75 percent and through July 2006, we are achieving 62.9 percent. Three major developments significantly influenced LOS in FY 2006.

1. Beginning in November 2005, due to computer processing problems, AUR encountered delays in mailing 86,000 notices. In order to stay current with our planned notice mailout volumes, weekly mailouts, usually limited to 20,000 notices, increased by 5,000 to 10,000 notices over original scheduled volumes, for approximately a nine-week period. The AUR immediately felt the impact in terms of increased volume of calls and correspondence. With both vying for the same pool of resources, there was an adverse affect on LOS.
2. Case selection improvements led to a reduction in the number of cases closed in the initial screening phase, which resulted in increased notice volumes, correspondence, and telephone calls. Full implementation of the new case selection tool is scheduled to occur in September 2006. We will not know the full impact of the new case selection tool on telephone calls, notices, and correspondence until after the close of FY 2007 when an analysis of baseline



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data can be completed. Until then, we continue to explore options to balance resources between paper and telephone functions.

3. In January 2006, the W&I AUR Program implemented Universal Call Routing (UCR) to provide taxpayers with improved telephone access to AUR assistors, while helping balance the number of assistors to the cyclical call volumes. Prior to the implementation of UCR, AUR historical data did not exist to facilitate development of call schedules in a corporate telephone environment. The AUR continues to work with the Joint Operations Center to further identify and refine taxpayer-calling patterns in an effort to improve telephone coverage. As in the first year of most initiatives, we are evaluating UCR to establish baseline events and obtain trend data that should promote additional improvements in the future.

We do not agree that the AUR LOS should be commensurate with other IRS telephone operations, or private industry call sites, as we are not exclusively a telephone operation. Within the AUR program, 75 percent of taxpayers receiving notices respond. The AUR is responsible for providing balanced quality service to these taxpayers whether they choose to resolve the underreporting issue via telephone (35 percent elected telephones in addressing Tax Year (TY) 2003 discrepancies), or by correspondence (40 percent used this method of communication for the same tax year). We do not have the luxury of devoting all of our AUR resources to answering telephones, and we must constantly balance our resources between paper inventories and telephones.

We, too, are concerned about providing service to our Spanish-speaking callers. We recently hired ten bilingual telephone assistors, and will continue to monitor the volume of Spanish-speaking callers to ensure we provide sufficient coverage and service to this segment of AUR taxpayers.

However, with the recent migration of AUR telephones to UCR, sufficient baseline and trend information is not yet available to establish additional measures. Once we have sufficient information, we will be able to determine whether additional measures are justified and determinable. In the meantime, we remain committed to our goal to provide excellent service to all taxpayers.

In conclusion, since we do not agree with Recommendation 1 to increase the AUR LOS goal commensurate with other IRS telephone operations, we do not agree with the Outcome Measure as outlined in Appendix IV of the audit report. As stated above, AUR is a paper and telephone operation and, as such, is responsible for balancing resources equitably between the two, unlike other IRS telephone operations.



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Attached are our comments to your recommendations. If you have any questions, please contact me at (404) 338-7060, or members of your staff may contact Jim Grimes, Director, Compliance, at (404) 338-9904.

Attachment



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Attachment

RECOMMENDATION 1

The Commissioner, W&I Division, should increase the level of service goal for the AUR toll-free telephone operations to help ensure it is commensurate with that provided by other IRS toll-free telephone operations.

CORRECTIVE ACTION

As we noted during the audit process, the AUR program is not exclusively a telephone operation. As such, we do not agree that the telephone level of service should necessarily be commensurate with other IRS telephone operations. Within the AUR program, 75 percent of taxpayers respond to notices. The AUR program is responsible for providing balanced quality service to taxpayers whether they choose to resolve the underreporting issue via telephone (35 percent in TY 2003) or by correspondence (40 percent in TY 2003).

We are taking numerous actions to improve the level of service we provide to all taxpayers through the AUR telephone operation. For example, full implementation of a new case selection tool is scheduled to occur in September 2006. We will not know the full impact of the new case selection tool on telephone calls, notices, and correspondence until after the close of FY 2007 when an analysis of baseline data can be completed. Until then, we will continue to explore options to balance resources between paper and telephone functions. In addition, in January 2006, the AUR program implemented Universal Call Routing (UCR) to provide taxpayers with improved telephone access to AUR assistors while helping balance the number of assistors to the cyclical call volumes. No AUR historical data existed for the development of call schedules in a corporate telephone environment. The AUR continues to work with the Joint Operations Center to further identify and refine taxpayer-calling patterns in an effort to improve telephone coverage. As in the first year of most initiatives, we are evaluating UCR to establish baseline events and obtain trend data that should promote additional improvements in the future.

With these actions, we will be able to improve performance, including more refined schedules and goals.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A



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RECOMMENDATION 2

The Commissioner, W&I Division, should increase the number of bilingual AUR Program assistants available to handle the demand from Spanish-speaking taxpayers, revise the AUR Program tax examiner position description to specifically include telephone duties, and adopt more precise scheduling and assignment practices.

CORRECTIVE ACTION

We agree with the recommendation and have already taken specific actions.

- a. We agree with this recommendation and have recently hired ten bilingual telephone assistants to handle the increased demand for Spanish-speaking services. We will continue to evaluate the need for additional bilingual assistants to determine if additional coverage is needed.
- b. We agree and are revising the position description (PD) to include telephone duties for AUR Tax Examiners. We will work with the Small Business/Self-Employed Division to ensure the PD is consistent across operating divisions.
- c. We agree and are working with the Joint Operations Center to improve scheduling and assignment practices. During this start-up year for UCR, we are conducting studies to improve forecasting call volumes, a process that could cover a two-year period. Once we establish a reliable forecasting instrument, we will be able to more accurately balance our resources between paper and telephones.

IMPLEMENTATION DATE

- a. Completed
- b. November 15, 2007
- c. April 15, 2008

RESPONSIBLE OFFICIAL

Director, W&I, Compliance

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 3

The Commissioner, W&I Division, should establish specific goals and measures for the Spanish-language services provided on the AUR toll-free telephone lines.

CORRECTIVE ACTION

With the recent migration of AUR telephones to UCR, sufficient baseline and trend information is not yet available to establish additional measures. Once we have sufficient information, we will be able to determine whether additional measures are justified and determinable.



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IMPLEMENTATION DATE
N/A

RESPONSIBLE OFFICIAL
N/A

CORRECTIVE ACTION MONITORING PLAN
N/A