



Treasury Inspector General for Tax Administration Office of Audit

THERE WERE SIGNIFICANT LIMITATIONS IN PHASE 1 OF THE FACILITATED SELF-ASSISTANCE RESEARCH PROJECT

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Highlights

Highlights of Report Number: 2009-40-047 to the Internal Revenue Service Commissioner for Wage and Investment Division.

IMPACT ON TAXPAYERS

The Facilitated Self-Assistance Research Project (FSRP) provides taxpayers the opportunity, with assistance from a Taxpayer Assistance Center employee, to help themselves to Internal Revenue Service (IRS) services through the use of a computer with access to the IRS public Internet site, IRS.gov. However, because of inconsistent data collection, a small sample size, and low survey response rates during the initial phase of the FSRP, there were serious limitations on the data collected. The reliability of the FSRP data was also compromised, and there was inadequate support and data to measure the effectiveness of the FSRP. Therefore, TIGTA could not determine whether facilitated self-assistance is an effective means of providing customer service and a viable solution to reduce taxpayer wait times.

WHY TIGTA DID THE AUDIT

The FSRP is the first IRS initiative resulting from the Taxpayer Assistance Blueprint, the IRS' 5-year strategy to improve taxpayer service.

WHAT TIGTA FOUND

In September 2008, the IRS reported that inconsistent data collection, a small sample size, and low survey response rates during the FSRP imposed serious limitations on the data collected. Nevertheless, the FSRP was expanded to an additional 35 Taxpayer Assistance Centers for the 2009 Filing Season before the IRS ensured that all limitations were addressed.

The FSRP includes five surveys. Revising or eliminating surveys could help improve participation. Additionally, although one of the ultimate goals of the FSRP is to provide self-assistance and eliminate the need for contact with an IRS employee, funding does not include printers for each self-assistance computer terminal. Instead, FSRP participants are required to see an IRS employee to obtain printed copies of any documents

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they print from the terminals, which could be forms or their tax returns. Finally, self-assistance computer terminals are offered only at times when Taxpayer Assistance Center employees conduct the surveys.

The IRS did not conduct additional analysis to determine whether service tasks should remain the same. Further, there was no support to show why access to all of IRS.gov is not offered in the FSRP. Without sufficient support for the methodologies used in the FSRP, the IRS cannot appropriately analyze the results and establish performance measures.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Commissioner, Wage and Investment Division, 1) not expand the FSRP before all data collection issues have been corrected and sufficient data are collected, 2) revise and/or eliminate surveys to reduce burden and encourage participation, 3) conduct a cost analysis of either providing a printer dedicated to each FSRP terminal or using a facilitator who can quickly provide printed materials to taxpayers, 4) ensure all decisions and processes are documented and are properly managed and maintained, 5) consider expanding the criteria for participation in the FSRP to all activities on IRS.gov, and 6) conduct testing at a number of Taxpayer Assistance Centers to determine the feasibility and benefit of providing the terminals for taxpayers' use at all times.

The IRS agreed with three recommendations, disagreed with two recommendations, and partially agreed with one recommendation. The IRS plans to revise the surveys to reduce taxpayer burden and to encourage participation, to maintain all decisions and processes on an electronic document-management platform, to consider the analysis of IRS.gov data and compare this to the services provided by the Taxpayer Assistance Centers. The IRS stated that a cost analysis of providing a facilitator has been conducted but that cost and security issues prevent placement of additional printers.

IRS officials did not agree to delay expanding the FSRP because funding for additional Taxpayer Assistance Centers had already been granted and implementation had been completed. Officials also did not agree to conduct testing to determine the benefit of providing the FSRP terminals for taxpayers' use at all times.

TIGTA maintains that because the data collection was not successful with the original 15 Taxpayer Assistance Centers, the IRS should not have expanded the project. Also, the research phase is the opportune time to test different methods, such as making a terminal available for taxpayers at all times.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/auditreports/2009reports/200940047fr.pdf>.

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