



*There Were Significant Limitations in Phase 1 of the
Facilitated Self-Assistance Research Project*

March 10, 2009

Reference Number: 2009-40-047

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 10, 2009

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: *Michael R. Phillips*
Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – There Were Significant Limitations in Phase 1 of the Facilitated Self-Assistance Research Project (Audit # 200840013)

This report presents the results of our review to determine whether the Facilitated Self-Assistance Research Project (FSRP) structure and methodology were sound and included adequate performance measures and milestones for successful implementation. This audit was conducted as part of our Fiscal Year 2008 Annual Audit Plan.

Impact on the Taxpayer

The FSRP provides taxpayers with an opportunity, with assistance from a Taxpayer Assistance Center (TAC or Center)¹ employee, to help themselves to Internal Revenue Service (IRS) services through the use of a computer with access to IRS.gov.² However, because of inconsistent data collection, a small sample size, and low survey response rates during the FSRP Phase 1,³ 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, we could not determine whether facilitated self-assistance is an effective and efficient means of providing customer service and a viable solution to reduce taxpayer wait times.

¹ An IRS office with employees who answer questions, provide assistance, and resolve account-related issues for taxpayers face to face.

² The IRS public Internet site.

³ Phase 1 of the FSRP was the data collection period of March 10 to April 15, 2008.



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Synopsis

The Wage and Investment Division, Planning, Research, and Analysis (Research) function, reported on September 8, 2008, that inconsistent data collection, a small sample size, and low survey response rates during the FSRP imposed serious limitations on the data collected. Therefore, the extent to which facilitated self-assistance is an effective and efficient means of providing customer service at the 15 TACs selected for Phase 1 during the 2008 Filing Season could not be determined. Nevertheless, the FSRP is being expanded to an additional 35 TACs for the 2009 Filing Season before the IRS has ensured that all limitations have been addressed.

The reliability of FSRP data was also compromised due to the number and complexities of taxpayer surveys. The FSRP includes five surveys—four screening surveys administered face to face with the data captured by commercial software and an exit survey administered online to computer users and by paper to toll-free telephone users. Revising or eliminating surveys could help improve participation in the FSRP.

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 FSRP terminal.⁴ Instead, FSRP participants are required to see an IRS employee to obtain printed copies of any documents they print from the terminals, which could be forms or their tax returns. In addition, FSRP terminals are only offered at times when TAC employees conduct the surveys. Allowing taxpayers to use the FSRP terminals at all times would benefit both taxpayers and the IRS. Taxpayers could use the terminals while waiting for an assistor or instead of an assistor.

The IRS has also been unable to provide sufficient support for the methodology used to select FSRP services or the TACs. The IRS continues to offer the same 11 services even though some have not been accessed by taxpayers. 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. IRS officials stated they did not conduct any additional analysis because they believed the insufficiency of the data negated any benefit from additional analysis.

Although the IRS provided documentation showing the criteria required for the Centers participating in Phase 1, no support was provided to show that the 15 TACs actually selected by the Area Office⁵ directors met all the criteria, and if they did not meet the criteria, why they did not. In addition, three of the Centers chosen are located in areas where a significant percentage of the population speaks Spanish as their first language, even though one of the criteria of the

⁴ The terms “terminal” and “workstation” are used interchangeably throughout the report.

⁵ A geographic organizational level used by IRS business units and offices to help their specific types of taxpayers understand and comply with tax laws and issues.



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FSRP, which is only offered in English, was that selected participants not have any language barriers. Without sufficient support for the methodologies used in the FSRP, the IRS cannot appropriately analyze the results and establish performance measures.

Recommendations

We recommended that the Commissioner, Wage and Investment Division, should 1) not expand the FSRP before all data collection issues have been corrected and sufficient data are collected to ensure the FSRP can be accurately measured and the data are used to make sound business decisions, 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 so all transactions and other significant events are readily available for analysis, 5) consider expanding the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number of taxpayers eligible to participate and analyze IRS.gov data to determine the webpages most often visited, and 6) conduct testing at a number of TACs to determine the feasibility and benefit of providing the terminals for taxpayers' use at all times.

Response

The IRS agreed with recommendations 2, 3, and 4, disagreed with recommendations 1 and 6, and partially agreed with recommendation 5. The IRS agreed to revise the surveys to reduce burden and encourage participation. It has already conducted a cost analysis and will use facilitators to quickly provide printed materials to taxpayers, and it also will ensure that all decisions and processes are documented.

IRS management disagreed that the FSRP should not be expanded. The Field Assistance Office received additional funding early in Fiscal Year 2008 for the expansion of the FSRP. The additional 35 TACs will increase the volume of data collected, further mitigate any limitations of the sampling frame, and ultimately permit better assessment of the FSRP.

The IRS agrees in part with recommendation 5. It agrees to consider the analysis of IRS.gov data to determine the webpages most often visited by taxpayers and compare those to the services provided by the TACs. However, the IRS does not agree to expand the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number of taxpayers eligible to participate. Expanding the criteria to all activities on IRS.gov would require expanding the eligibility questions to include hundreds of possible responses.

Finally, the IRS does not agree to conduct additional testing to determine the feasibility and benefit of providing the terminals for taxpayers to use at all times. The Field Assistance Office efforts will be focused on determining whether implementation of the FSRP is in the best interest



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of the taxpayers and the IRS. Management's complete response to the draft report is included as Appendix V.

Office of Audit Comment

We believe expanding the project to 50 TACs was premature and that data collection issues should have been corrected before the Project was expanded. This is particularly true because the data collection was not successful with the original 15 TACs.

Additionally, we believe the research phase is the opportune time to experiment and test different methods and/or theories, such as a making a terminal available for taxpayers at all times.

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 (Returns Processing and Account Services), at (202) 622-5916.



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Abbreviations

FSRP	Facilitated Self-Assistance Research Project
IRS	Internal Revenue Service
TAC	Taxpayer Assistance Center



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Background

In Fiscal Year 2006, the Internal Revenue Service (IRS) began a 5-year strategy, called the Taxpayer Assistance Blueprint, to improve taxpayer service. The vision for future IRS service



delivery includes initiatives designed to enhance taxpayer services—many of which will help move the IRS closer to providing many of the services now available in the private sector. One of these service delivery initiatives is to move taxpayers from expensive face-to-face services at the local IRS offices, called Taxpayer Assistance Centers (TAC or Center),¹ to less costly and more efficient self-assistance service. The IRS expects this move will ultimately increase compliance and reduce taxpayer burden.

The TACs offer face-to-face assistance.

The IRS provides taxpayers the option of obtaining face-to-face assistance at 401 TACs nationwide. The IRS suggests taxpayers visit the Centers when they have complex tax issues, need to resolve tax problems relating to their tax accounts, have questions about how the tax law applies to their individual income tax returns, or feel more comfortable talking with someone in person.

Research and analysis conducted during the development of the Taxpayer Assistance Blueprint found there is greater taxpayer value in securing forms and publications through the Internet than through any other channel. It also established that increasing the percentage of tax law questions addressed through the IRS' public Internet site, IRS.gov, and decreasing the percentage addressed through face-to-face interactions would allow the IRS to gain efficiencies and increase its overall capacity to serve taxpayers.

Overall, between 42 percent and 72 percent of TAC users reported a willingness to use IRS.gov for at least 1 activity. In addition, a 2006 IRS Oversight Board survey² indicated that 42 percent of TAC users would consider using the IRS web site instead of visiting a Center. The Planning, Research, and Analysis (Research) function also suggested that TAC users may be unaware of other IRS service channels.

Based on these findings, the Taxpayer Assistance Blueprint included an initiative called the Facilitated Self-Assistance Model. Implementation of the Facilitated Self-Assistance Model was expected to provide more convenient service alternatives for taxpayers and free up limited staff resources to focus on providing more complex services best delivered face to face. On

¹ An IRS office with employees who answer questions, provide assistance, and resolve account-related issues for taxpayers face to face.

² *Internal Revenue Service Oversight Board Taxpayer Customer Service and Channel Preference Survey*, November 2006.



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September 29, 2006, IRS executives approved a Facilitated Self-Assistance Research Project (FSRP or Project) to begin the migration of those taxpayers who have indicated the willingness to use alternative service channels.

The FSRP is being implemented by two IRS Wage and Investment Division offices or functions: 1) the Field Assistance Office responsible for overseeing the TAC Program, and 2) the Research function. There are two main research questions that guide the Project.

1. Are TAC visitors willing to use self-serve computer workstations or telephones in the TACs to accomplish certain service tasks?
2. What are the estimated non-monetary costs and benefits of implementing these service options at the TACs from both the taxpayer and IRS perspectives?

The Research function developed nine additional questions to help address taxpayers' overall willingness to use facilitated self-assistance as well as to help assess the costs and benefits (e.g., taxpayer burden). A comparison of the benefits and limitations of facilitated self-assistance compared to other service channels can help determine the relative value of this service offering.

The FSRP was set up to be a self-help service, with guidance available. It provides taxpayers a computer with IRS.gov access, a telephone with access to the IRS toll-free telephone lines, and the opportunity to help themselves to IRS services, with a TAC employee nearby to provide guidance. Traditional assistance is to remain an option for any TAC customer who prefers face-to-face service.

Figure 1 shows the 15 TACs selected by the Taxpayer Assistance Blueprint TAC team using the following criteria: size (determined by number of technical employees), information technology capabilities, geographic distribution, and the TAC's capacity to hold computer terminals.



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Figure 1: The Initial 15 Centers

Small	Medium	Large
Huntsville, Alabama	Mobile, Alabama	Birmingham, Alabama
Springfield, Illinois	Buffalo, New York	San Diego, California
Binghamton, New York	Houston, Texas	Santa Ana, California
Greenville, North Carolina		Chicago Ridge, Illinois
Lubbock, Texas		Portland, Oregon
		Philadelphia, Pennsylvania
		San Antonio, Texas

*Source: FSRP Research Report.*³

The 15 TACs were selected for an initial small-scale FSRP implementation, originally planned for the 2007 Filing Season but postponed until late in Calendar Year 2007 to give the FSRP team additional time to design and fully develop a system that would meet both customer and business needs. Deployment of these computer terminals was completed by the end of October 2007.

Participation in the FSRP is currently limited to individuals who are capable of using computers and have no language barriers since the system is available only in English. The Field Assistance Office selected 11 services, based on all available services. Figure 2 shows the 11 FSRP services.

³ Facilitated Self-Assistance Research Project Research Report, Project # 7-07-03-2-008N, *Taxpayer Needs, Preferences and Burden, W&I Planning, Research, and Analysis*, issued September 8, 2008. W&I = Wage and Investment.



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Figure 2: The 11 FSRP Services

1. Alternative Minimum Tax Assistant	The Alternative Minimum Tax Assistant is intended to provide a simple test for taxpayers who fill out their tax returns without using software to determine whether they may be subject to the Alternative Minimum Tax.
2. Copy of Tax Return Information– Telephone Option Only	Taxpayers can obtain a transcript by calling (800) 829-1040. These transcripts may be acceptable substitutes for an actual copy of the return for purposes such as student loans and mortgages.
3. Earned Income Tax Credit Assistant	The Earned Income Tax Credit is a credit for some people who work. Taxpayers determine eligibility by answering questions and providing income information.
4. Electronic Filing Tax Payment System	Businesses and individuals can pay all their Federal taxes using the Electronic Filing Tax Payment System.
5. Employee Identification Number Application	The taxpayer gets an Employer Identification Number immediately and can download, save, and print an Employer Identification Number confirmation notice.
6. Forms and Publications	This is the IRS forms and publications resource page. The links provide methods to access and acquire both electronic and print copies.
7. Online Installment Agreements	Individuals who owe \$25,000 or less can use this application to request a payment agreement.
8. Tax Law Questions	Taxpayers can get answers to many tax questions by answering a series of simple online questions.
9. Tax Return Preparation and Electronic Filing Using the IRS Free File Program	The IRS advertises Free File as the fast, easy, and free way to file Federal income taxes if taxpayers meet the criteria of one of the Free File Program providers.
10. Tax Withholding Calculator	This helps taxpayers who are employees ensure they do not have too much or too little income tax withheld from their pay.
11. Where's My Refund	Taxpayers can track their refunds through this secure web site.

Source: FSRP Research Report.

Data were collected from March 10 to April 15, 2008 (hereafter referred to as Phase 1 of the FSRP). The Research function issued a report on September 8, 2008, stating that data collection issues limited the analyses for the Project, including a reduced data collection time period, nonrandom Center selection, software problems, and variations in research protocol among Centers.

This review was performed at the IRS Wage and Investment Division Field Assistance Office and Research function in Atlanta, Georgia, and in 15 TACs located nationwide during the period May through October 2008 (see Figure 1 for a list of the 15 TACs). We conducted this performance audit in accordance with generally accepted government auditing standards. Those



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standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Although we conducted this performance audit in accordance with generally accepted government auditing standards, we encountered delays of more than 3 months in obtaining information required to meet our objective. 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

The Internal Revenue Service Determined There Were Significant Limitations in Phase 1 of the Facilitated Self-Assistance Research Project

The Research function reported on September 8, 2008, that inconsistent data collection, a small sample size, and low survey response rates during the FSRP imposed serious limitations on the data collected. Therefore, the extent to which facilitated self-assistance is an effective and efficient means of providing customer service could not be determined. Nevertheless, the FSRP is being expanded to an additional 35 Centers (hereafter referred to as Phase 2 of the FSRP) for the 2009 Filing Season before the IRS has ensured that all limitations have been addressed.

The FSRP appears to be a viable solution in assisting the taxpayers visiting the Centers. The Project is being marketed in the TACs as a “no waiting in line option” for assistance. Banks, airlines, and other service industries have added similar customer workstations to both ease waiting lines and to shorten time for customer assistance. The FSRP also has the advantage of introducing taxpayers to IRS.gov so that future inquiries and actions can be handled without travel to a TAC. However, despite IRS efforts to implement the FSRP and manage taxpayer wait time and limit burden, IRS employees often experienced high stress levels when they believed they had insufficient time to administer the survey process. Taxpayers also experienced long wait times.

The Research function reported numerous limitations on the data collected

The Project was implemented using current IRS equipment and staffing; therefore, costs were minimized. The FSRP TACs were selected by the Field Assistance Area Office⁴ directors. Center employees conducting the surveys determined taxpayer eligibility. The survey data included results from five surveys



The FSRP Phase 1 was conducted at 15 TACs and data were collected from March 10 to April 15, 2008.

Almost 34,000 contacts were recorded at the 15 TACs during this time period. Participation was limited to individuals who were capable of using computers, had no language barriers, and were at the TACs for 1 of the 11 FSRP services. Only 2 percent of the eligible TAC visitors were willing and able to use the FSRP terminals during this time period.

⁴ A geographic organizational level used by IRS business units and offices to help their specific types of taxpayers understand and comply with tax laws and issues



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(four screening and one exit survey) and observations at five FSRP Centers.

The Research function's report identified the following limitations:

- Software problems and a reduced data collection time period. Due to difficulties with the computer software applications used to collect survey data, the data collection period was limited to a 5-week period (March 10 through April 15, 2008) at the end of the 2008 Filing Season, instead of collecting data throughout the entire filing season.⁵
- Nonrandom Center selection. The 15 FSRP Centers were not randomly selected and analyses performed on data from these Centers are only descriptive of those Centers and cannot be used to infer what might happen in other Centers.
- Variations in research protocol. Field observations uncovered variations in the administration of the FSRP research protocol, including employees not offering the survey and/or participation in the Project.

Based on these findings, the Research function recommended that the Field Assistance Office 1) follow the research protocol consistently across Centers and perform and submit a weekly quality review of FSRP data collection and project administration, 2) make the FSRP process less cumbersome by improving TAC employee familiarity with scripts, increasing interpersonal interactions with participants, 3) provide appropriate training on the FSRP and on how to use the survey application to all employees who are involved with administering the FSRP, and 4) conduct additional research on interesting findings presented in the report.

In addition, the Field Assistance Office and the Research function met and documented lessons learned from the 2008 Filing Season and agreed to an action plan for Fiscal Year 2009. The proposed actions included a recommendation to remove the telephone option from the FSRP, to enhance employee engagement and training, and to reassess the services offered by the FSRP.

Additional funding has allowed the project to be expanded to 50 Centers

The FSRP report states that the Field Assistance Office received additional Fiscal Year 2008 funding for the Project and will continue administering the FSRP for another year. The funding allowed the Field Assistance Office to add 35 FSRP Centers for a total of 50 Centers. The expansion will increase the difficulty of ensuring that the Project is administered consistently across all Centers. The Field Assistance Office stated that it has provided additional training to employees and is confident that expanding the Project at this time is viable. Moreover, the Research function believes that expanding the FSRP to 50 Centers will help ensure that it will collect sufficient data to draw conclusions on the success of the Project.

⁵ The period from January through mid-April when most individual income tax returns are filed.



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To assess the Project, the Field Assistance Office developed action standards, including target achievement levels or decision points, for select primary research questions. One of the 5 action standards is that more than 50 percent of eligible taxpayers choose to use the FSRP terminals. Phase 1 results showed that only 31 percent of eligible taxpayers chose to use the FSRP.

Phase 2 is being conducted during the 2009 Filing Season. The IRS predicts that it will have a busier filing season with more taxpayer contacts. Although the Research function made recommendations and the Field Assistance Office has taken action on the recommendations, there is no current data to ensure that the corrective actions have all been implemented. Because the IRS could not operate the FSRP in 15 TACs effectively, we believe the FSRP should not be expanded.

We are concerned that expanding the project to 50 Centers is premature and that data collection issues should be corrected before the Project is expanded. This is particularly true because the data collection was not successful with the original 15 Centers.

Recommendation

Recommendation 1: The Commissioner, Wage and Investment Division, should not expand the FSRP before all data collection issues have been corrected and sufficient data are collected to ensure the Project can be accurately measured and the data are used to make sound business decisions.

Management's Response: The IRS does not agree with this recommendation. The Field Assistance Office received additional funding early in Fiscal Year 2008 for the expansion of the FSRP. The additional 35 Centers will increase the volume of data collected, further mitigate any limitations of the sampling frame, and ultimately permit better assessment of the FSRP. Deployment of the additional Centers began August 18, 2008, and is now complete.

Office of Audit Comment: We believe expanding the project to 50 Centers was premature and that data collection issues should have been corrected before the Project was expanded. This is particularly true because the data collection was not successful with the original 15 Centers.

Burdensome Surveys Could Impede the Success of the Facilitated Self-Assistance Research Project

The reliability of the FSRP data was compromised due to the number and complexities of taxpayer surveys. When developing surveys, agencies should demonstrate 1) the practical utility



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of the collection of a survey and 2) the burden of the collection both in terms of hours and other costs is justified.⁶ How well a survey is designed and conducted can lead to either more or less variance or errors in results. Agencies designing and conducting surveys need to consider all the potential sources of errors and plan to adequately prevent, measure, and adjust for them.

Without reliable survey information in Phase 1 of the FSRP, there is little justification for expanding the Project to 50 Centers. There has been little change to the survey methodology and design, and the burden to IRS employees and taxpayers remains mostly unchanged. In addition, the TACs expect to have a higher volume of taxpayer traffic during the 2009 Filing Season.

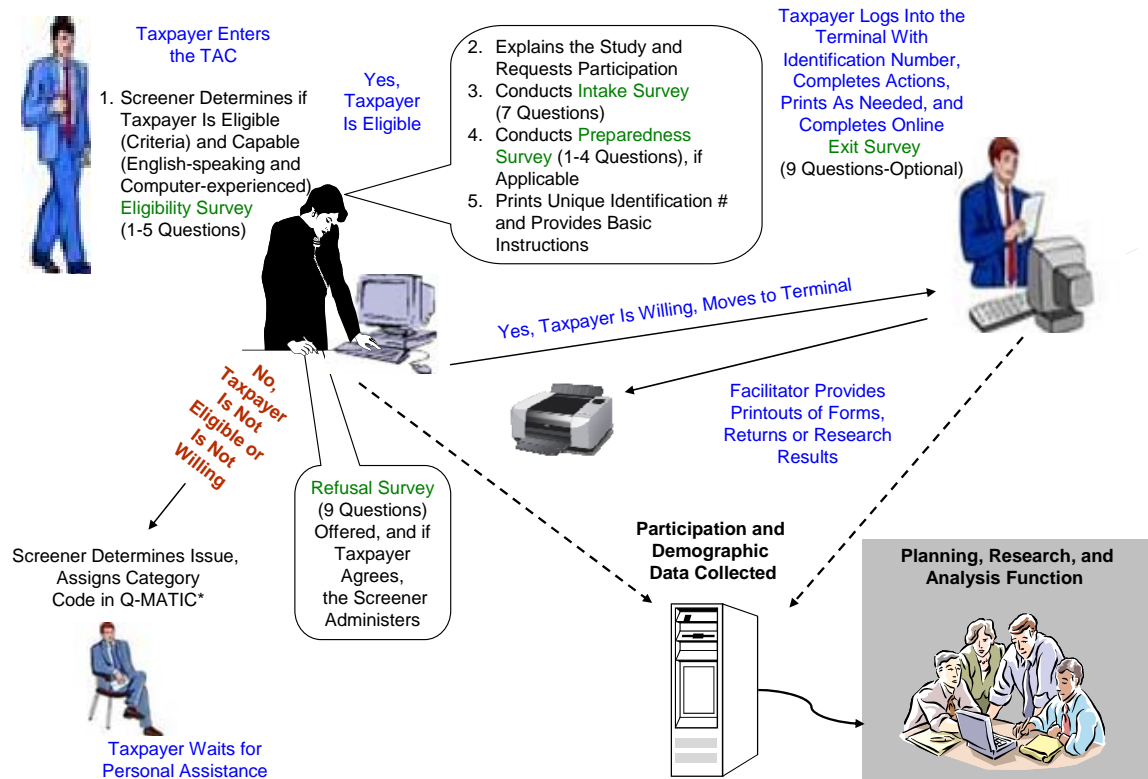
The FSRP includes five surveys—four screening surveys administered face to face with the data captured by commercial software and an exit survey administered online to computer users and by paper to toll-free telephone users. Figure 3 shows the flow of the FSRP, including the surveys. See Appendix IV for details of the surveys.

⁶ Memorandum for the President's Management Council, dated January 20, 2006, "*Guidance on Agency Survey and Statistical Information Collections.*"



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Figure 3: Flowchart of the Taxpayer's Actions When Using the FSRP



Source: Treasury Inspector General for Tax Administration analysis of the FSRP and survey administration.

*Q-MATIC is an on-line system available at selected major assistance centers to facilitate workload and resource distribution by screening and categorizing taxpayer needs at the point of registration.

As the FSRP is currently setup, a TAC employee (either a screener or a facilitator) must take the following steps:

- 1) Ask four questions to determine if the service task is within the scope of the FSRP and if the taxpayer is able to participate (e.g., sufficient English language skills and physical abilities).
- 2) Explain the study and ask if the taxpayer is willing to participate.

The TAC employee must then:

- 3) Ask seven questions about demographics including the participant's age, income level, language spoken in the home, gender, zip code, and prior methods used for issue resolution.
- 4) Conduct a preparedness survey of one to four questions to determine if those taxpayers who are eligible and willing to participate in the FSRP have the necessary materials and information with them to accomplish the service task.



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- 5) Finally, print a unique identification number for the participant and provide basic instructions.

The employees are instructed to do the above for all taxpayers who enter the TACs and ask for assistance. Even if eligible taxpayers refuse, the employees ask them to take a refusal survey and if the taxpayers agree the screeners will then administer the survey. All responses are to be entered into a computer as the taxpayers provide the responses.

The surveys add time to all taxpayers' wait time. Understandably, during busy times, TAC employees are reluctant to ask taxpayers to participate in the survey since it affects taxpayers who are waiting in line to be assisted. Over one-half of the taxpayers visiting a TAC have questions that do not meet FSRP criteria, such as specific taxpayer account issues.

Administering the surveys is time consuming and not always practical for small or busy TACs, yet these are the Centers that can most benefit from self-assistance options.

Treasury Inspector General for Tax Administration auditors made anonymous visits to all 15 FSRP Centers during June through August 2008 and asked 2 questions at each Center; both questions met FSRP criteria. Auditors were not offered the opportunity to participate in the FSRP in 12 (80 percent) of the 15 Centers, even though the questions met FSRP criteria. Discussions with TAC employees showed that employees felt pressure to administer the survey while still providing good customer service. This created significant limitations in data collection during Phase 1 because some employees chose not to ask taxpayers to participate and in some cases employees manipulated the data to make it appear they were offering the survey when they were not.

To address these concerns, the Field Assistance Office will provide additional training to its TAC assistors, including how to manage the surveys. It will also emphasize the importance of the FSRP and how it will help move taxpayers to use self-service for less complex issues, allowing TAC assistors to serve more taxpayers efficiently and effectively. In addition, the Field Assistance Office will emphasize to Center employees that they are able to suspend the Project during busy times, when administering the surveys would significantly affect taxpayers' wait times.

Though these actions may address assistors' reluctance to offer the FSRP when the TACs are experiencing heavy traffic, it also affects the amount of data collected. Gathering a sufficient amount of data was one of the main reasons the IRS expanded the number of FSRP Centers. Further, busy times at the TACs provide an opportune time for taxpayers to use the self-assistance options and allow the assistors to address more complex issues.



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Revising or eliminating surveys could help improve participation in the FSRP

Collecting demographics on taxpayers who visit the TACs is invaluable, but is not practical during busy times, which are opportune times to offer self-assistance options. Therefore, revising or eliminating surveys could help increase FSRP participation.

Other methodologies that might be considered include:

- Having the assistors rather than the greeters/screeners offer the demographic survey.
- Eliminating the demographic survey and/or adding the questions to the exit survey.
- Not surveying every taxpayer and instead take a sample of taxpayers who enter the TACs.

Since it might be too late to change computer programming, survey results could be captured using scannable forms.

Dedicating printers to each FSRP terminal would make the self-assistance option more complete

Although one of the ultimate goals of the Taxpayer Assistance Blueprint's Facilitated Self-Assistance Model is to provide self-assistance and eliminate the need for contact with an IRS employee, funding does not include printers for each FSRP terminal. Instead, FSRP participants are required to see an IRS employee to obtain copies of documents they printed, which could be forms or their tax returns.

As a result, during a recent visit to an FSRP TAC on another Treasury Inspector General for Tax Administration audit,⁷ it took 30 minutes to obtain the forms needed when it could have taken significantly less time. Our audit recommended that the Commissioner, Wage and Investment Division, place printers near the FSRP terminals so taxpayers can retrieve printed forms and publications without recontacting an IRS employee.

IRS management did not agree to place printers near the terminals so that taxpayers could retrieve printed forms and publications. Printers are currently located in secure locations to eliminate inadvertent disclosure of taxpayer information that could occur through the printing of electronically filed tax returns with personally identifiable information.

The IRS stated that printers cost between \$200 and \$375, and cartridges for each printer cost approximately \$95.50. Other concerns over providing printers included:

- Desktop printers can require significant maintenance when more than one person uses them.

⁷ *Tax Forms and Publications Were Generally Obtainable, but the Time Required to Acquire Forms Could Be Reduced* (Reference Number 2008-30-166, dated September 15, 2008).



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- There is no assurance that the taxpayer would not leave printouts in the printer, causing disclosure issues.

Notwithstanding, most FSRP participants (about 70 percent) printed forms, publications, and tax returns. Placing a printer by each FSRP terminal would allow for greater self-assistance and help ensure privacy.

Recommendations

The Commissioner, Wage and Investment Division, should:

Recommendation 2: Revise and/or eliminate the surveys to reduce burden and encourage participation.

Managements Response: The IRS agreed with this recommendation to revise the surveys to reduce burden and encourage participation. The IRS recently completed revisions to the survey process to include modified questions. The preparedness survey has been reduced to two questions and is completed by employees during the screening process. These steps will reduce taxpayer burden and increase participation. It is anticipated that after the research phase of the FSRP, data collection will be significantly reduced and occur entirely within the exit survey.

Recommendation 3: Conduct a cost analysis of either providing a printer dedicated to each FSRP terminal or using facilitators who can quickly provide printed materials to taxpayers.

Management's Response: The IRS agreed with this recommendation. The FSRP already includes utilizing a designated facilitator to provide printed material to the taxpayer. The IRS will continue to ensure facilitators provide printed material quickly to taxpayers. The additional cost of providing printers is not warranted due to the presence of a designated facilitator at each Center. Further, it was determined that there were unanswered security issues involved with the placement of additional printers.

Performance Measures Could Not Be Established and Facilitated Self-Assistance Research Project Results Could Not Be Assessed

The IRS has been unable to provide sufficient support for the methodology used to select the FSRP services or the TACs. The Government Performance and Results Act of 1993⁸ directs Federal Government agencies to focus on their missions and goals, how to achieve them, and how to improve their program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction. Performance measures need to be based on

⁸ Pub. L. No. 103-62, 107 Stat. 285 (codified as amended in scattered sections of 5 U.S.C., 31 U.S.C., and 39 U.S.C.).



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program-related characteristics and performance data and must be sufficiently complete, accurate, and consistent. Performance data must be used to improve organizational processes, identify performance gaps, and set improvement goals.

FSRP services

The FSRP Research Report stated that during the planning stages the Field Assistance Office selected 11 services to be offered at FSRP terminals. Further, these services were based on the services available at that time. However, little support or documentation has been provided and, therefore, we cannot determine whether these services were the best suited for the FSRP.

Figure 4 shows the 11 services within the scope of the FSRP, along with the number of inquiries made by taxpayers using the FSRP terminals at the 15 TACs.

**Figure 4: Number of Inquires Made at the FSRP Terminals
from March 10 through April 15, 2008**

Services	Number of Inquiries	Percentage
Forms and Publications	219	41.2%
Free File	158	29.7%
Frequently Asked Tax Questions and Answers	61	11.5%
Employer Identification Number Application	52	9.8%
Copy of Your Tax Return Information	16	3.0%
Where's My Refund	14	2.6%
Online Payment Agreement	9	1.7%
Electronic Federal Tax Payment System	2	0.4%
Earned Income Tax Credit Assistant	1	0.2%
Alternative Minimum Tax Assistant for Individuals	0	0.0%
IRS Withholding Calculator	0	0.0%
Total	532	100.1%*

Source: FSRP Research Report.

* Total sums to more than 100 percent due to rounding

The IRS had planned to offer the same 11 services even though some services such as the Alternative Minimum Tax Assistant for Individuals and the IRS Withholding Calculator have not been accessed. However, it now plans to remove these services. Nevertheless, there is no support to show why access to all of IRS.gov is not offered in the FSRP. IRS officials stated that



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they need to constrain the data for the Project, but plan to offer access to all IRS.gov once self-assistance is fully implemented.

Not offering taxpayers complete access to IRS.gov service limits the number of FSRP participants and ultimately the number of taxpayers who can be accommodated and use the self-service option. IRS officials stated they did not conduct additional analysis because they believed the insufficiency of the data negated the benefit of any additional analysis. Also, they explained that the outside contractor for IRS.gov owns that data; therefore, it would cost the IRS \$10,000 to conduct that analysis. However, the IRS does collect data on IRS.gov visits and is able to determine which webpages are visited. This has not been matched with those services offered in the TACs.

FSRP terminals are offered only at times when the TAC employees conduct the surveys

Some TACs were still offering the FSRP option in August 2008, although most were not. The IRS has the means to capture all information and actions taken on FSRP terminals. Allowing taxpayers to use the FSRP terminals at all times would benefit both taxpayers and the IRS. Taxpayers could use the terminals while waiting for an assistor or instead of an assistor.

To track taxpayer contacts, a generic password could be used in place of the unique identification number currently provided to FSRP participants. The IRS could ask the taxpayer to complete the exit survey to capture some demographic information as well as customer satisfaction measures. If the taxpayer chooses not to complete the survey or forgets to sign off, the computer could automatically log off after a certain time with no activity.

IRS management explained that they want to avoid situations in which taxpayers not participating in the Project are using the FSRP terminals while taxpayers willing to participate are waiting to use the terminals. Nevertheless, this type situation simulates conditions that might occur when self-assistance is fully implemented.

FSRP TACs

IRS analysts stated that the criteria for selecting the TACs for the Project were to select one small, one medium, and one large Center in each of the five geographic areas. In addition, the Centers should have certain information technology capabilities, including the capacity to hold FSRP computer terminals. Each of the five Area Office directors was asked to choose three TACs in his/her respective area.

Although the IRS provided documentation showing the criteria required for the Centers participating in Phase 1, no support was provided to show that the 15 Centers actually selected by the Area Office directors met all the criteria, and if they did not meet the criteria, why they did not. In addition, three Centers chosen are located in areas where a significant percentage of the population speaks Spanish as their first language, even though one of the criteria of the



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FSRP—which is only offered in English—was that selected participants not have any language barriers.

Before expanding to other Centers, the IRS should document why the services and TACs were chosen so it can appropriately evaluate the data and make sound business decisions.

Recommendations

The Commissioner, Wage and Investment Division, should:

Recommendation 4: Ensure that all decisions and processes are documented and are properly managed and maintained so all transactions and other significant events are readily available for analysis.

Managements Response: The IRS agreed with this recommendation. All decisions and processes are documented and now maintained on a SharePoint drive that was established to store critical program documents. A formal process will be established to secure written approval of critical program changes from the Director, Field Assistance Office.

Recommendation 5: Consider expanding the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number of taxpayers eligible to participate. In addition, analysis of IRS.gov data should be conducted to determine the webpages most often visited by taxpayers and compare those to the services provided by the TACs.

Managements Response: The IRS agreed in part with this recommendation. It agrees to consider the analysis of IRS.gov data to determine the webpages most often visited by taxpayers and compare those to the services provided by the TACs. Any further implementation of the FSRP will include full consideration of expansion of services.

The IRS does not agree to expand the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number of taxpayers eligible to participate. Expanding the criteria to all activities on IRS.gov would require expanding the eligibility questions to include hundreds of possible responses. Adding the additional questions would be cumbersome and time consuming to administer during this phase of the project. The FSRP is a research project and, as such, controls are in place to allow for meaningful data collection and analysis.

Recommendation 6: Conduct testing at a number of the TACs to determine the feasibility and benefit of providing the terminals for taxpayers' use at all times.

Managements Response: The IRS does not agree with this recommendation. Field Assistance Office efforts will be focused on determining whether implementation of the FSRP is in the best interest of the taxpayers and the IRS.



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Office of Audit Comment: The IRS' concern is with changing the parameters of their existing research plan to accommodate a different method of service delivery. We believe the research phase is the opportune time to experiment and test different methods and/or theories, such as a making a terminal available for taxpayers at all times.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of our review was to determine whether the FSRP structure and methodology are sound with adequate performance measures and milestones for successful implementation. To accomplish our objective, we:

- I. Determined how the IRS is measuring the success of the FSRP and what measures the IRS is using to ensure that the FSRP is meeting IRS objectives and goals.
- II. Determined whether the IRS selection process for FSRP TACs¹ was adequate.
- III. Determined whether the services offered by the FSRP were selected to maximize its use and ensure that the FSRP meets its objectives.
- IV. Determined whether FSRP use is tracked and monitored to determine whether the results are accurate and reliable and are adequate to measure its success.
- V. Determined whether TAC employees are following the methodology of the FSRP to ensure its success.
 - A. Anonymously shopped all of the 15 FSRP TACs to determine whether FSRP service is offered.
 - B. Interviewed TAC employees to determine why the TAC is not using the FSRP.
- VI. Identified the internal controls the IRS has to monitor the use of FSRP workstations to determine whether they are sufficient to provide valid results.
- VII. Determined whether taxpayers' identities were protected when using FSRP workstations.

¹ An IRS office with employees who answer questions, provide assistance, and resolve account-related issues for taxpayers face to face.



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Appendix II

Major Contributors to This Report

Michael E. McKenney, Assistant Inspector General for Audit (Returns Processing and Account Services)
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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Operations Support OS
Deputy Commissioner for Services and Enforcement SE
Deputy Commissioner, Wage and Investment Division SE:W
Chief Technology Officer OS:CTO
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
SE:W:CAR
Director, Strategy and Finance, Wage and Investment Division SE:W:S
Director, Field Assistance, Wage and Investment Division SE:W:CAR:FA
Director, Planning, Research, and Analysis, Wage and Investment Division SE:W:S:R
Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI
Chief Counsel CC
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Director, Office of Program Evaluation, and Risk Analysis RAS:O
Office of Internal Controls OS:CFO:CPIC:IC
Audit Liaison: Senior Operations Advisor, Wage and Investment Division SE:W:S



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Appendix IV

*Facilitated Self-Assistance Research Project
Surveys*

Survey	Purpose	Method of Collection	Optional or Required
Eligibility	Determines whether the service task is within the scope of the FSRP and if the taxpayer is able to participate (e.g., sufficient English language skills and physical abilities).	Face-to-Face Interview	Required
Intake	Gathers demographic information from taxpayers willing to take the intake survey and/or participate in the FSRP (i.e., participant's age, income level, language spoken in the home, gender, zip code, and prior methods used for issue resolution).	Face-to-Face Interview	Optional
Refusal	Collects demographic data on taxpayers who refuse to participate in the FSRP and seeks the reason(s) for not participating in the FSRP.	Face-to-Face Interview	Optional
Preparedness	Determines whether those taxpayers who are eligible and willing to participate in the FSRP have the necessary materials and information with them to accomplish the service task.	Face-to-Face Interview	Required
Exit	Asks taxpayers to report their perceived success in seeking service and their willingness to use IRS.gov for future service tasks, including: <ul style="list-style-type: none"> ▪ Reason for visit. ▪ Whether the answer to the question was received/transaction was completed. ▪ Ease/usefulness of finding information. ▪ Plan to seek further assistance. ▪ Method for seeking further service. ▪ Past IRS resources used. ▪ Use of IRS.gov in the future. 	Online (for IRS.gov users); Paper (for Toll-Free telephone users)	Optional

Source: *FSRP Research Report*.¹

¹ Facilitated Self-Assistance Research Project Research Report, Project # 7-07-03-2-008N, *Taxpayer Needs, Preferences and Burden, W&I Planning, Research, and Analysis*, issued September 8, 2008. W&I = Wage and Investment.



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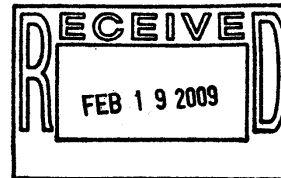
Appendix V

Management's Response to the Draft Report




WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308



FEB 05 2009

MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard Byrd, Jr. 
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – There Were Significant Limitations in Phase
I of the Facilitated Self-Assistance Research Project (Audit #
200840013)

I reviewed your subject draft report and agree in part with your findings and recommendations. I appreciate your acknowledgment that the Facilitated Self-Assistance Research Project (FSRP) appears to be a viable solution to assisting taxpayers visiting the Taxpayer Assistance Centers (TACs).

As your report indicates, FSRP was initiated to provide more convenient service alternatives for those taxpayers who have indicated a willingness to use alternative service channels. The FSRP, a self-help kiosk, provides taxpayers use of a computer with IRS.gov access, for the option of helping themselves to IRS services. A TAC employee is nearby to provide direction, if necessary. While we remain optimistic about this research project, traditional assistance continues to be an option for any TAC customer who prefers face-to-face service.

As stated in your report, the IRS determined there were significant limitations in Phase I of the FSRP. Specifically, you mentioned the Wage and Investment (W&I) Research function reported numerous limitations on the data collected. Although the implementation of FSRP has presented challenges, such as software problems, inconsistencies in data collection, and an unexpected influx of Economic Stimulus Payment to taxpayers, we disagree with your recommendation not to expand the Project. As noted in your report, additional funding has allowed the Project to add 35 FSRP sites for a total of 50 sites. The additional sites ensure a sufficient sample size to address the objectives of the project. In addition, enhanced quality assurance procedures have been implemented to include weekly quality reviews of project operations, timely communication of issues, and corrective action plans as required.



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We acknowledge that the existing taxpayer survey proved to be burdensome for both taxpayers and employees. As such, Field Assistance, responsible for oversight of the TAC Program, worked with W&I Research and Modernization and Information Technology Services to implement survey enhancements for the 2009 tax year filing season. Within the scope of the research project, necessary adjustments and changes were made to benefit taxpayers and the IRS. With the streamlined improvements to the survey application, we believe employee satisfaction and taxpayer participation will increase.

Finally, extension of the research project to Phase II in 2009 is based on our need to review reliable data from the Project before determining whether implementation of Facilitated Self-Assistance is in the best interest of taxpayers and the IRS. In addition, we must consider the security risks associated with implementing changes that affect possible disclosure of taxpayer information and open access to our computer systems.

Our specific comments on your recommendations are attached. The corrective actions described are designed to address your concerns while continuing improvement efforts to provide alternative services for taxpayers.

If you have questions, please call me at (404) 338-7060, or members of your staff may contact Leslye Baronich, Director, Field Assistance, Wage and Investment Division at (404) 338-7141.

Attachment



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Attachment

RECOMMENDATION 1

The Commissioner, Wage and Investment Division, should not expand the FSRP before all data collection issues have been corrected and sufficient data are collected to ensure the Project can be accurately measured and the data are used to make sound business decisions.

CORRECTIVE ACTION

We do not agree with this recommendation. Field Assistance received additional funding early in Fiscal Year 2008 for the expansion of the Facilitated Self-Assistance Research Project (FSRP). The additional 35 sites will increase the volume of data collected, further mitigate any limitations of the sampling frame, and ultimately permit better assessment of the FSRP model. Deployment of the additional sites began August 18, 2008, and is now complete.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 2

The Commissioner, Wage and Investment Division, should revise and/or eliminate the surveys to reduce burden and encourage participation.

CORRECTIVE ACTION

We agree to revise the surveys to reduce burden and encourage participation. The IRS recently completed revisions to the survey process to include modified questions. The preparedness survey has been reduced to two questions and is completed by employees during the screening process. These steps will reduce taxpayer burden and increase participation. It is anticipated that after the research phase of FSRP, data collection will be significantly reduced and occur entirely within the exit survey.

IMPLEMENTATION DATE

Completed January 15, 2009

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A



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RECOMMENDATION 3

The Commissioner, Wage and Investment Division, should conduct a cost analysis of either providing a printer dedicated to each FSRP terminal or using facilitators who can quickly provide printed materials to taxpayers.

CORRECTIVE ACTION

We agree with this recommendation. A cost analysis has been completed. The FSRP model already includes utilizing a designated facilitator who provides printed materials to the taxpayer. We will continue to ensure facilitators provide printed materials quickly to taxpayers. The additional cost of providing printers is not warranted due to the presence of a designated facilitator at each site. Further, it was determined there were unanswered security issues involved with the placement of additional printers.

IMPLEMENTATION DATE

Completed January 15, 2009

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 4

The Commissioner, Wage and Investment Division, should ensure that all decisions and processes are documented and are properly managed and maintained so all transactions and other significant events are readily available for analysis.

CORRECTIVE ACTION:

We agree with this recommendation. All decisions and processes are documented and now maintained on a SharePoint drive, established to store critical program documents. A formal process will be established to secure written approval of critical program changes from the Director, Field Assistance.

IMPLEMENTATION DATE

March 15, 2009

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 5

The Commissioner, Wage and Investment Division, should consider expanding the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number



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of taxpayers eligible to participate. In addition, analysis of IRS.gov data should be conducted to determine the web pages most often visited by taxpayers and compare those to the services provided by the TACs.

CORRECTIVE ACTION:

We agree in part with this recommendation. We agree to consider the analysis of IRS.gov data to determine the webpages most often visited by taxpayers and compare those to the services provided by the Taxpayer Assistance Centers (TACs). Any future implementation of FSRP will include full consideration of expansion of services.

We do not agree to expand the criteria for participation in the FSRP to all activities on IRS.gov to maximize the number of taxpayers eligible to participate. Expanding the criteria to all activities on IRS.gov would require expanding the eligibility questions to include hundreds of possible responses. Adding the additional questions would be cumbersome and time-consuming to administer during this phase of the project. The FSRP is a research project and, as such, controls are in place to allow for meaningful data collection and analysis.

IMPLEMENTATION DATE

January 15, 2010

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 6:

The Commissioner, Wage and Investment Division, should conduct testing at a number of the TACs to determine the feasibility and benefit of providing the terminals for taxpayers' use at all times.

CORRECTIVE ACTION:

We do not agree with this recommendation. Field Assistance (FA) efforts will be focused on determining whether implementation of FSRP is in the best interest of the taxpayers and the IRS.

IMPLEMENTATION DATE

N/A



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RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A