

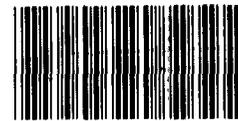
GAO

Fact Sheet for the Chairman,  
Subcommittee on Commerce, Consumer,  
and Monetary Affairs, Committee on  
Government Operations, House of  
Representatives

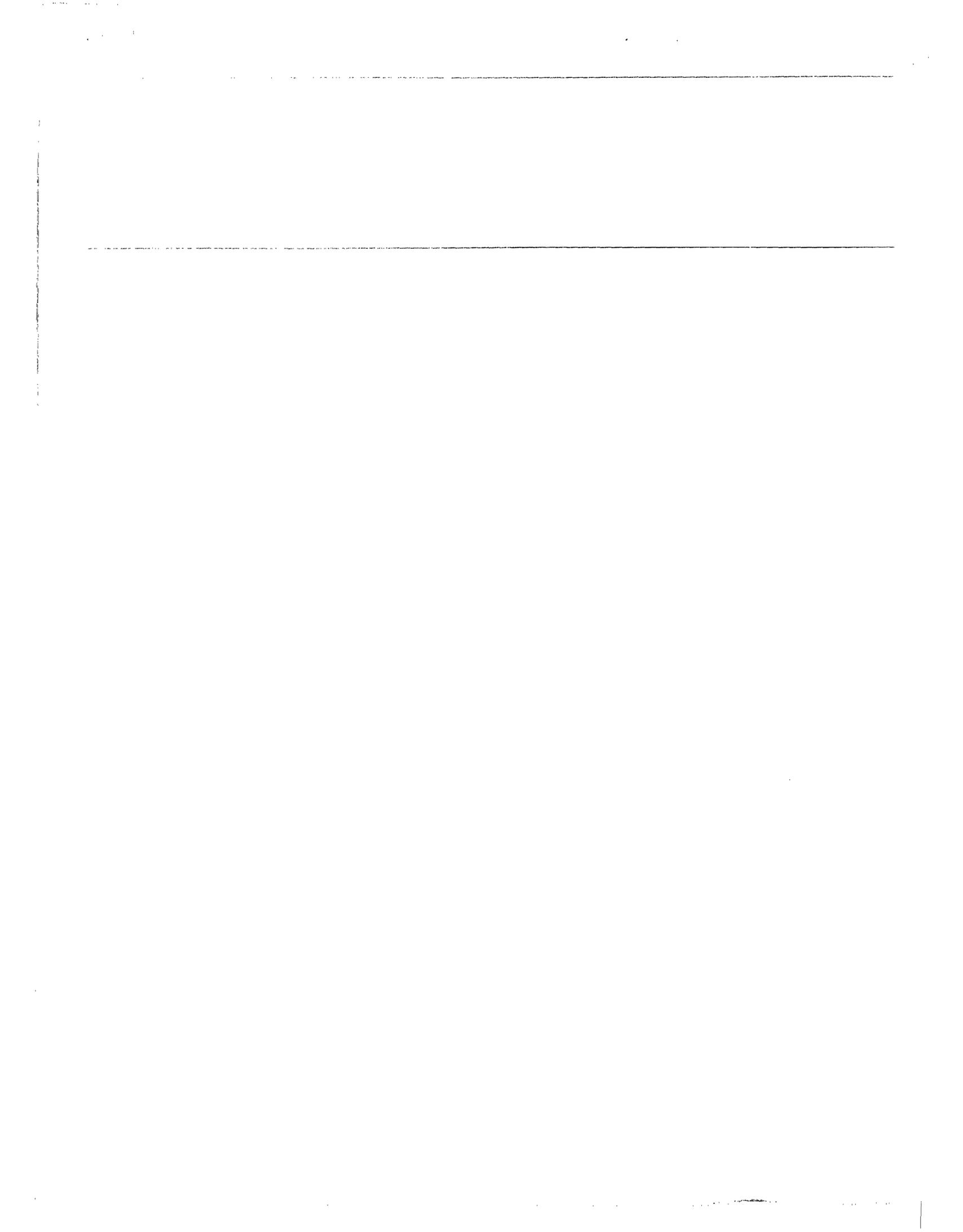
September 1992

TAX  
ADMINISTRATION

Improvement in IRS'  
Telephone Assistor  
Accuracy



147577





United States  
General Accounting Office  
Washington, D.C. 20548

General Government Division

B-250078

September 22, 1992

The Honorable Doug Barnard, Jr.  
Chairman, Subcommittee on Commerce,  
Consumer, and Monetary Affairs  
Committee on Government Operations  
House of Representatives

Dear Mr. Chairman:

During each of the last several filing seasons IRS assistors who answer telephone calls from taxpayers improved their accuracy on a set of test questions. The accuracy rate improved from 63 percent in 1989 to 77 percent in 1990, 84 percent in 1991, and 88 percent in 1992. You requested that we identify the reasons for accuracy improvements and any factors that may limit further improvements. As agreed with the Subcommittee, this fact sheet provides a summary of our findings.

To develop our findings, we met with National Office and regional officials associated with IRS' Taxpayer Service Division, and we visited nine telephone sites, holding focus group discussions with telephone assistors at five of these sites. In addition, we surveyed all 29 IRS division chiefs responsible for management of the telephone sites.

#### BRIEF RESULTS

The survey of IRS managers and our focus group discussions indicated that increased management emphasis and the use of a standard reference guide were the key reasons for accuracy improvements. However, the problems some call sites have in hiring and training staff will make it difficult for IRS to sustain the accuracy gains or to substantially improve this year's accuracy rate.

The results of our survey of IRS managers and discussions with assistors on this topic are included in appendixes II and III, respectively.

MANAGEMENT EMPHASIS AND STANDARD GUIDE  
ARE KEY REASONS FOR ACCURACY IMPROVEMENTS

Increased emphasis on accuracy was one of the primary reasons for the improvements in 1990 and 1991 and was evidenced by (1) increased numbers of managers with site accuracy goals in their performance contracts, (2) closer monitoring of assistors, (3) managers working more closely with Quality Assurance staff, and (4) increased use of specialty gates. A specialty gate is a specially trained assistor who responds to taxpayers' questions about a given topic, such as pensions.

From our management survey, we found that the number of sites with managers whose job performance contracts included accuracy goals increased across all levels of management between 1989 and 1991. For example, in 1991, all 29 Taxpayer Service Division Chiefs had specific numeric accuracy goals in their performance expectations while only 13 had them in 1989.

According to call site managers, in 1990 and 1991 they also monitored calls handled by assistors more closely and used improved monitoring techniques. Managers at 28 of 29 sites reported to us that the higher levels of monitoring had a somewhat positive or very positive effect on accuracy in 1991.

Furthermore, working closely with the quality assurance staffs, the managers obtained better feedback on assistor weaknesses. Twenty-five site managers reported that feedback from quality assurance staffs was somewhat useful or very useful in 1991, as compared to only 13 commenting as favorably on feedback provided in 1989.

Finally, managers said that accuracy was improved by increased use of specialty gates. Managers at 24 of the 29 call sites stated that specialty gates had a somewhat positive or very positive effect on accuracy rates in 1991.

Another key reason for the improvement was the use of a standard probe and response guide. The guide leads the assistors through a series of questions to ensure that they have obtained complete information before responding to the taxpayers' questions. These guides were required in 1991.

In 1991, managers at 25 of the 29 call sites indicated that reference guides had a somewhat positive or very positive effect on accuracy rates. Assistors at four of five sites where we held focus group discussions said that the guide was the reason accuracy improved. The IRS Director of the Taxpayer Service

Division said that using the guide probably had the most impact on accuracy.

SUSTAINING ACCURACY GAINS WILL BE DIFFICULT  
WITHOUT IMPROVEMENTS IN HIRING AND TRAINING

While accuracy rates have improved, sustaining the improvements will be difficult and costly unless IRS resolves staffing and training problems. Further substantial improvements are unlikely without long-term operational changes.

Managers of 7 of the 29 sites in the continental United States told us that they had difficulty hiring qualified assistors during the 1991 filing season; 6 of the 7 said these problems had a negative effect on accuracy. Also, 15 of the 29 managers said that they had problems retaining qualified assistors and that this also had a negative effect on accuracy in 1991. Call sites have difficulty hiring and retaining assistors primarily because many positions are seasonal or temporary, the work is stressful, and the salaries are low.

Assistors believed that training was inadequate at some call sites. Assistors told us that (1) classroom training did not always cover technical topics sufficiently; (2) annual training classes sometimes used outdated materials; and (3) they needed more individual training in certain areas, including training for specialty gates.

Training new assistors is an expensive process for IRS. The training consists of about 5 weeks of classroom instruction and about 3 weeks of on-the-job training for each new assistor. Instructor costs include these 8 weeks plus 2-1/2 weeks for course preparation. In 1991, we estimate that training each new assistor cost IRS about \$3,500, or about \$9.4 million for 2,694 new assistors hired that year. These cost estimates do not include materials or overhead costs.

The call sites have tried various initiatives to overcome the staffing and training problems. Some sites have (1) targeted their recruiting, (2) tested to determine training needs, (3) provided remedial and refresher training classes, and (4) included managers in training sessions. Also, in 1991, IRS hired more permanent and fewer temporary employees. This was consistent with the hiring practices for similar telephone service workers of three private companies we visited. All three private companies employed their staff on a permanent, rather than temporary, basis; and only one of the three hired part-time workers.

Additionally, as we pointed out in our July 9, 1991, testimony before your Subcommittee,<sup>1</sup> the Tax System Modernization program offers IRS the opportunity to rethink the way it assists taxpayers and the way it is structured to provide that assistance. For example, to better deal with the staffing problems, IRS could concentrate its resources at the sites that have access to good labor pools and the best prospects of maintaining high accuracy.

Private-sector companies with similar telephone customer service operations have consolidated and centralized operations to be more competitive, provide better customer service, and achieve economies of scale. For example, 1 of the 3 companies we visited consolidated its telephone customer service program from 28 locations into one central location. Company officials said that customer assistance under the old system was inconsistent and customer satisfaction and loyalty were low. These officials, however, reported great success with consolidation. As one measure of success, they noted that the customer accessibility rate--the percent of calls answered within 30 seconds--went from 54 percent to 90 percent after consolidation.

IRS has already used call site consolidation to make operations more efficient and to improve the quality of services. Since 1974 IRS has reduced its number of call sites from 135 to the present 32 sites by consolidating. With these consolidations, IRS achieved greater uniformity of service and consistency in the quality of service. Operating efficiencies improved with more consistent training of assistors and increased management control. Similar benefits may be derived from further consolidation. IRS has embarked on a long-range study of factors that affect accuracy and plans to use the results of this study to make decisions about further consolidation.

To identify the reasons for the accuracy gains and factors that limit further gains, we obtained and relied heavily on the views of IRS taxpayer assistance managers and telephone assistors. The details on our scope and methodology are presented in appendix I.

We are sending copies of this fact sheet to various congressional committees, the Secretary of the Treasury, the Commissioner of Internal Revenue, the Director of the Office of Management and Budget, and other interested parties. We will also make copies available to others upon request.

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<sup>1</sup>Identifying Options for Organizational and Business Changes at IRS (GAO/T-GGD-91-54).

B-250078

If you or your staff have any questions concerning this fact sheet, please contact me at (202) 275-6407 or John Lovelady, Assistant Director, at (202) 272-7904.

Sincerely yours,

A handwritten signature in cursive script that reads "Jennie S. Stathis".

Jennie S. Stathis  
Director, Tax Policy and  
Administration Issues

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### ABBREVIATIONS

IRS	Internal Revenue Service
TSR	Taxpayer Service Representative
TSS	Taxpayer Service Specialist
P/R GUIDE	Probe and Response Guide
TSD	Taxpayer Service Division
CPE	Continuing Professional Education

SCOPE AND METHODOLOGY

To determine what caused improvement in accuracy in 1990 and 1991 and identify factors that limit further accuracy gains, we (1) interviewed IRS officials, (2) visited and analyzed comparative information on 9 telephone sites, (3) held focus group discussions with assistors at 5 sites, and (4) surveyed division chiefs at 29 sites.

We interviewed the Director, Taxpayer Service Division, in Washington, D.C., and regional officials and diagnostic center staff in Chicago, Atlanta, and Dallas to obtain their views on accuracy improvements and on ways to further improve accuracy. We visited nine district offices and telephone sites: Atlanta, Dallas, Philadelphia, Boston, Chicago, Milwaukee, Omaha, El Monte, CA; and Portland, OR. We selected these sites based on 1989 and 1990 accuracy rates and geographic location so as to include high accuracy sites, low accuracy sites, high improvement sites, and a low improvement site. We held focus group discussions with telephone assistors at five call sites to obtain their views on reasons accuracy had improved in 1990. These discussions were held at call sites in Atlanta, Boston, Chicago, Milwaukee, and Omaha.

We surveyed all 29 continental United States Taxpayer Service division chiefs. We developed the questionnaire--Survey on the Accuracy of the IRS' Telephone Assistance--by using information gathered during the site visits. The survey asked the chiefs whether changes in workload, staffing, reference materials and guides, monitoring, and feedback affected accuracy rates during the 1990 and 1991 filing seasons.

We also visited three private industry telephone operations to observe and compare with observations at IRS telephone sites. These companies included U.S. West Communications in Denver; American Express Travel Related Services Company, Inc., in Phoenix; and Ford Motor Company Customer Assistance Center in Detroit.

Our review was conducted between July 1990 and October 1991 in accordance with generally accepted government auditing standards.

SURVEY ON THE ACCURACY OF THE INTERNAL REVENUE SERVICE'S TELEPHONE ASSISTANCE

U.S. General Accounting Office



**Survey on the Accuracy of the Internal Revenue Service's Telephone Assistance**

**INTRODUCTION**

The U.S. General Accounting Office (GAO), an agency of Congress is gathering information about the accuracy of telephone assistance in response to a Congressional request.

This questionnaire is being used to gather information on your call-site's efforts to improve the accuracy of telephone assistance over the past three filing years, 1989 through 1991. The questionnaire is easily answered by checking off boxes and filling in short responses. We suggest you involve other members of your staff, as appropriate, to assist you in completing this questionnaire. We ask that you include with the questionnaire supporting documentation, if available.

If you have any questions, please call Ms. Cynthia Scott or Mr. Stuart Ryba of our Atlanta Regional Office at (404) 332-1900.

Please return the completed questionnaire in the enclosed pre-addressed envelope by May 6th. In the event the envelope is misplaced, the return address is:

U.S. GENERAL ACCOUNTING OFFICE  
Atlanta Regional Office  
101 Marietta Tower, Suite 2000  
Atlanta, GA 30323

ATTN: Ms. Cynthia Scott

Thank you for your assistance.

**Please note:**

Filing Season 1989 - Refers to January 1989 - April 1989  
Filing Season 1990 - Refers to January 1990 - April 1990  
Filing Season 1991 - Refers to January 1991 - April 1991

Please enter the following information:

Site: \_\_\_\_\_

Chief's name: \_\_\_\_\_

Years as Chief at this site: \_\_\_\_ Years \_\_\_\_ Months

Location of call site (i.e., urban, suburban, rural):  
\_\_\_\_\_

Please provide a name and telephone number of a contact person we could call if we have any questions.

Name: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_  
(Area code) (Number)

Telephone Service Hours:

	<u>1989</u>	<u>1990</u>	<u>1991</u>
From:	___	___	___
To:	___	___	___

I. WORKLOAD

1. During filing seasons 1989, 1990, or 1991 were calls permanently transferred from your call-site to another area?

1. [ 21 ] No

2. [ 8 ] Yes --> Please specify the area codes involved:

1989: \_\_\_\_\_

1990: \_\_\_\_\_

1991: \_\_\_\_\_

2. During filing seasons 1989, 1990, or 1991 were calls permanently transferred from another area to your call-site?

1. [ 22 ] No

2. [ 7 ] Yes --> Please specify the area codes involved:

1989: \_\_\_\_\_

1990: \_\_\_\_\_

1991: \_\_\_\_\_

3. Between filing seasons 1989 and 1990 and filing seasons 1990 and 1991, did your call-site's workload (i.e., number of telephone calls answered) increase, decrease, or stay about the same? (CHECK ONE BOX IN EACH ROW.)

	Increased greatly (1)	Increased (2)	Stayed about the same (3)	Decreased (4)	Decreased greatly (5)	No basis to judge (6)
Between filing seasons 1989 and 1990	3	4	6	13	3	0
Between filing seasons 1990 and 1991	6	8	5	7	3	0

4. In your opinion, did changes, if any, in your call-site's workload (i.e., number of telephone calls answered) between filing seasons 1989 and 1990 and filing seasons 1990 and 1991 have a positive, a negative, or no effect on your call-site's accuracy rate for filing seasons 1990 and 1991? (CHECK ONE BOX IN EACH ROW.)

	Very positive effect (1)	Somewhat positive effect (2)	No effect (3)	Somewhat negative effect (4)	Very negative effect (5)	Not applicable, no change in workload (6)
Effect on accuracy in filing season 1990	0	4	18	5	0	2
Effect on accuracy in filing season 1991	0	4	21	3	0	1

5. Please describe how any changes in your call-site's workload (i.e., number of telephone calls answered) affected the accuracy level at the call-site.

Effect on accuracy level in filing season 1990: \_\_\_\_\_

\_\_\_\_\_

Effect on accuracy level in filing season 1991: \_\_\_\_\_

\_\_\_\_\_

II. STAFFING

6. For filing seasons 1989, 1990, and 1991, on average, how many managers of telephone assistance staff and how many telephone assistance staff were assigned to your call-site? (ENTER NUMBERS.)

- a. Filing season 1989:      \_\_\_ Managers of telephone assistance staff      **Average=12**      **N=28**  
                                  \_\_\_ Telephone assistance staff      **Average=165**      **N=28**
- b. Filing season 1990:      \_\_\_ Managers of telephone assistance staff      **Average=12**      **N=29**  
                                  \_\_\_ Telephone assistance staff      **Average=161**      **N=29**
- c. Filing season 1991:      \_\_\_ Managers of telephone assistance staff      **Average=13**      **N=29**  
                                  \_\_\_ Telephone assistance staff      **Average=181**      **N=29**

7. In your opinion, did changes, if any, in the span of control (i.e., the number of telephone assistants per manager) between filing seasons 1989 and 1990 and between 1990 and 1991 have a positive effect, a negative effect, or no effect on your call-site's accuracy rate in filing season 1990 and 1991? (CHECK ONE BOX IN EACH ROW.)

	Very positive effect (1)	Somewhat positive effect (2)	No effect (3)	Somewhat negative effect (4)	Very negative effect (5)	Not applicable, no change in numbers (6)
Effect on accuracy in filing season 1990	4	6	13	3	0	3
Effect on accuracy in filing season 1991	7	7	9	2	2	2

8. Between filing seasons 1989 and 1990 and filing seasons 1990 and 1991, did the level of experience of telephone assistants at your call-site increase, decrease, or stay about the same? (CHECK ONE BOX IN EACH ROW.)

	Increased greatly (1)	Increased (2)	Stayed about the same (3)	Decreased (4)	Decreased greatly (5)	No basis to judge (6)
Between filing seasons 1989 and 1990	0	10	13	5	1	0
Between filing seasons 1990 and 1991	0	7	5	11	6	0

9. Please describe how changes (if any) in the experience level of telephone assistor staff at your call-site affected the accuracy level at the call-site.

Effect on accuracy level in filing season 1990: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Effect on accuracy level in filing season 1991: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10. Between filing seasons 1989 and 1990 and filing seasons 1990 and 1991, did the level of experience of managers at your call-site increase, decrease, or stay about the same? (CHECK ONE BOX IN EACH ROW.)

	Increased greatly (1)	Increased (2)	Stayed about the same (3)	Decreased (4)	Decreased greatly (5)	No basis to judge (6)
Between filing seasons 1989 and 1990	1	7	16	3	1	1
Between filing seasons 1990 and 1991	2	9	6	10	2	0

11. Please describe how changes (if any) in the experience level of managers at your call-site affected the accuracy level at the call-site.

Effect on accuracy level in filing season 1990: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Effect on accuracy level in filing season 1991: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

12. How many telephone assistant staff (both Taxpayer Service Representative - TSR - permanent and temporary/seasonal and Taxpayer Service Specialist - TSS - both permanent and temporary/seasonal) did you hire at the following grade levels for the 1990 and 1991 filing season? (ENTER NUMBERS.)

N=29	TSR		TSS	
	Permanent	Temp/Seasonal	Permanent	Temp/Seasonal
FILING SEASON 1990				
Grade 4	1	242	0	0
Grade 5	13	1093	29	63
Other grades	2	71	19	0
FILING SEASON 1991				
Grade 4	14	431	0	0
Grade 5	164	1908	29	6
Other grades	175	2	166	24

Note: Numbers are total number of employees hired nationwide.

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

13. To what extent, if at all, has your call-site experienced difficulty hiring telephone assistance staff with appropriate qualifications (e.g., telephone communication skills, interpersonal skills, etc.) for filing seasons 1989, 1990 and 1991? (CHECK ONE BOX IN EACH ROW.)

	Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)
Filing Season 1989	9	6	5	6	1	2
Filing Season 1990	9	4	10	2	1	2
Filing Season 1991	8	6	8	6	1	0

1 \*

14. If you checked "Moderate", "Great", or "Very great extent" in the previous question, that is, you had difficulty hiring qualified telephone assistance staff for any of the three filing seasons, please explain the reason(s) for this hiring difficulty?

Filing Season 1989: \_\_\_\_\_

\_\_\_\_\_

Filing Season 1990: \_\_\_\_\_

\_\_\_\_\_

Filing Season 1991: \_\_\_\_\_

\_\_\_\_\_

15. Please describe how issues related to hiring qualified telephone assistors affected the accuracy level at the call-site.

Effect on accuracy level in filing season 1990: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Effect on accuracy level in filing season 1991: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

16. Please describe your recruiting strategy for filing seasons 1990 and 1991. Specifically focus on any changes made in this strategy, such as targeting specific groups such as retired persons, housewives, etc..

Recruiting strategy for filing season 1990: \_\_\_\_\_  
 \_\_\_\_\_

Recruiting strategy for filing season 1991: \_\_\_\_\_  
 \_\_\_\_\_

17. In your opinion, did changes in your call-site's recruiting strategy for filing seasons 1990 and 1991, result in higher quality telephone assistor staff at your call-site?

Filing Season 1990:

Filing Season 1991:

1. [ 18 ] No

1. [ 18 ] No

2. [ 8 ] Yes -> Please explain:

2. [ 10 ] Yes -> Please explain:

3 \*

1 \*

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

18. To what extent, if at all, has your call-site experienced difficulty retaining telephone assistance staff with appropriate qualifications for filing seasons 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)
Filing Season 1989	7	7	3	7	5	0
Filing Season 1990	5	3	6	11	4	0
Filing Season 1991	3	5	4	10	5	1

1 \*

19. Please enter the approximate percent of your TSRs and TSSs (both permanent and temporary/seasonal) who left telephone assistance (including transfers within IRS) between the 1989 and 1990 filing seasons and between 1990 and 1991 filing season. (ENTER PERCENTS.)

Telephone assistor staff who left . . .	TSR Permanent	TSR Seasonal/ Temporary	TSS Permanent	TSS Seasonal/ Temporary
Between 1989 & 1990	12 % N=27	32 % N=28	10 % N=26	8 % N=19
Between 1990 & 1991	13 % N=28	29 % N=29	14 % N=28	2 % N=19

Note: Percents reported are average percents

20. Please describe how issues related to retention of qualified telephone assistors affected the accuracy level at the call-site.

Effect on accuracy level in filing season 1990: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Effect on accuracy level in filing season 1991: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

21. Please describe any new strategies that your call-site used to aid in the retention of your telephone assistor staff.

Between Filing Seasons 1989 and 1990: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Between Filing Seasons 1990 and 1991: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

22. In your opinion, to what extent, if at all, did the following factors make it difficult for your call-site to hire and retain qualified telephone assistor staff? (CHECK ONE BOX IN EACH ROW.)

	Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)
<b>HIRING DIFFICULTIES</b>						
Access to public transportation	20	5	1	1	0	2
Site location	13	7	6	1	0	2
Work environment/working conditions	7	8	8	4	0	2
Salary levels	3	6	5	7	6	2
Seasonal/Temporary work	0	3	2	9	13	2
Other (Specify)						
	0	0	1	2	0	1
<b>RETENTION DIFFICULTIES</b>						
Access to public transportation	25	2	2	0	0	0
Site location	17	8	4	0	0	0
Work environment/working conditions	7	9	6	5	2	0
Salary levels	2	7	3	8	8	1
Seasonal/Temporary work	0	2	6	8	13	0
Other (Specify)						
	0	0	2	2	2	0

25 \*

23 \*

23. Did the number of "tax law specialty gates" increase, decrease, or stay about the same between filing seasons 1989 and 1990 and between filing seasons 1990 and 1991? (CHECK ONE BOX IN EACH ROW.)

	Increased greatly (1)	Increased somewhat (2)	Stayed about the same (3)	Decreased somewhat (4)	Decreased greatly (5)	No basis to judge (6)
Between filing season 1989 and 1990	3	11	13	1	1	0
Between filing season 1990 and 1991	11	13	3	2	0	0

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

24. In your opinion, to what extent, if at all, did you use detailed employees to augment your assistor staff in the following areas for filing seasons 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)	
1989 FILING SEASON							
Frontline	24	1	2	1	0	0	1 *
Technical back up	8	4	7	6	3	0	1 *
Tax law specialty gates	22	0	3	1	0	2	1 *
Written referrals	5	9	6	4	4	0	1 *
Other (Specify) _____	2	0	1	0	2	0	24 *
1990 FILING SEASON							
Frontline	24	2	2	1	0	0	
Technical back up	8	5	9	5	2	0	
Tax law specialty gates	18	0	9	1	0	1	
Written referrals	4	9	6	4	6	0	
Other (Specify) _____	1	0	1	1	2	0	24 *
1991 FILING SEASON							
Frontline	28	0	1	0	0	0	
Technical back up	10	5	10	3	1	0	
Tax law specialty gates	21	3	5	0	0	0	
Written referrals	4	7	8	3	7	0	
Other (Specify) _____	2	0	1	1	1	0	24 *

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

III. REFERENCE MATERIALS AND GUIDES

25. At your call-site, did you use the following types of probing and response references on a day to day basis for filing seasons 1989, 1990, and 1991? (CHECK YES OR NO FOR EACH FILING SEASON FOR EACH ROW.)

	Filing Season 1989			Filing Season 1990			Filing Season 1991		
	Yes (1)	No (2)		Yes (1)	No (2)		Yes (1)	No (2)	
P/R Guide - National	8	19	2 *	6	23		28	1	
P/R Guide - Regional	8	19	2 *	24	5		3	26	
P/R Guide - Local	11	16	2 *	3	26		1	28	
Expert System	0	27	2 *	1	28		4	25	
Other (Please specify) _____	4	1	24 *	4	2	23 *	3	1	25 *

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

26. In your opinion, to what extent, if at all, did the use of the following response guides or other technical resources have on your call-site's level of accuracy for filing years 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	N/A Did not use (1)	Little or no extent (2)	Some extent (3)	Moderate extent (4)	Great extent (5)	Very great extent (6)	
P/R Guide (National)							
Filing Season 1989	18	7	2	1	0	0	1 *
Filing Season 1990	21	1	1	4	2	0	
Filing Season 1991	0	0	1	9	10	9	
P/R/ Guide (Regional)							
Filing Season 1989	21	2	4	1	0	0	1 *
Filing Season 1990	5	0	5	5	7	7	
Filing Season 1991	26	0	0	1	2	0	
P/R Guide (Local)							
Filing Season 1989	16	2	3	1	3	2	2 *
Filing Season 1990	25	0	0	2	1	0	1 *
Filing Season 1991	27	0	0	0	1	0	1 *
Expert Systems							
Filing Season 1989	28	0	0	0	0	0	1 *
Filing Season 1990	28	0	0	0	1	0	
Filing Season 1991	25	0	1	2	0	1	
Other (Specify)							
Filing Season 1989	4	1	4	0	0	0	20 *
Filing Season 1990	5	0	1	2	1	0	20 *
Filing Season 1991	6	0	1	2	0	0	20 *

27. For filing seasons 1989, 1990, and 1991 please rank the following criteria in terms of their importance for making front-line assignments? (ENTER "1" FOR MOST IMPORTANT, "2" FOR NEXT MOST IMPORTANT, ETC., FOR EACH FILING YEAR. PLEASE ENTER N/A IF NOT APPLICABLE.)

	<u>1989</u> RANK	<u>1990</u> RANK	<u>1991</u> RANK
	N*=27	N*=28	N*=29
a. IRS Assistor Training Level	13	18	16
b. Assistor Skills Test Scores	0	0	4
c. Caller Demand	14	9	7
d. Employee's Desires/Requests	0	0	0
e. Other (Please Specify)	0	1	2

"The number of respondents who indicated any "most important" rating for each year varied by year.  
 Note: The reported number for each item indicates the number of respondents who ranked that specific item as "most important."

28. For filing seasons 1989, 1990, and 1991 please rank the following criteria in terms of their importance for making assignments to tax law specialty gates? (ENTER "1" FOR MOST IMPORTANT, "2" FOR NEXT MOST IMPORTANT, ETC., FOR EACH FILING YEAR. PLEASE ENTER N/A IF NOT APPLICABLE.)

	<u>1989</u> RANK	<u>1990</u> RANK	<u>1991</u> RANK
	N*=25	N*=27	N*=29
a. IRS Assistor Training Level	21	22	16
b. Assistor Skills Test Scores	0	1	6
c. Caller Demand	3	3	4
d. Employee's Desires/Requests	0	0	0
e. Other (Please Specify)	1	1	3

"The number of respondents who indicated any "most important" rating for each year varied by year.  
 Note: The reported number for each item indicates the number of respondents who ranked that specific item as "most important."

IV. MONITORING

29. On average, how many hours per week or calls per week were each telephone group manager expected to monitor assistor staff during filing seasons 1989, 1990, and 1991? (ENTER NUMBER OF HOURS OR CALLS PER WEEK.)

FILING SEASON 1989	FILING SEASON 1990	FILING SEASON 1991
10* N=11 HRS/WK	10* N=9 HRS/WK	10* N=10 HRS/WK
OR 36* N=9 CALLS/WK	OR 36* N=14 CALLS/WK	OR 31* N=12 CALLS/WK
OR ___ OTHER	OR ___ OTHER	OR ___ OTHER

\*Most common response.  
 \*Numbers reported are averages.

30. For filing seasons 1989, 1990, and 1991, approximately what percent of the time was the following types of managerial monitoring used? (ENTER PERCENTS. TOTALS SHOULD ADD TO 100%.)

	FILING SEASON 1989	FILING SEASON 1990	FILING SEASON 1991
	N=27*	N=29*	N=29*
a. Silent monitoring	87.3 %	77.3 %	68.0 %
b. Dual-jack monitoring	5.3 %	13.1 %	12.5 %
c. Cross-group monitoring	1.9 %	2.3 %	2.1 %
d. Test Calls	4.1 %	5.1 %	15.1 %
e. Other type(s)			
_____	1.4 %	1.8 %	2.0 %
_____	.0 %	.0 %	0.3 %
TOTAL	100%	100%	100%

\*The number of respondents who indicated any "most important" rating for each year varied by year.  
 Note: Reported percents are averages for each item.

31. For other than dual-jack monitoring, on average, how soon after managerial monitoring did an assistor receive written feedback on monitoring results for each of the filing seasons.

<u>Filing Season 1989</u>	1. [ 5 ] Same day or	3* Days after monitoring	N=27
<u>Filing Season 1990</u>	1. [ 9 ] Same day or	2* Days after monitoring	N=27
<u>Filing Season 1991</u>	1. [ 12 ] Same day or	2* Days after monitoring	N=26

\* Average.

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

32. In your opinion, how useful or not was the feedback you received from the Diagnostic Center in helping the call-site improve accuracy for filing seasons 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	Very useful (1)	Somewhat useful (2)	Moderately useful (3)	Of some use (4)	Of little or no use (5)	No basis to judge (6)
Filing Season 1989	4	5	3	5	5	4
Filing Season 1990	10	8	6	3	2	0
Filing Season 1991	8	7	6	5	3	0

3 \*

33. For the following types of feedback received from the Diagnostic Center, please indicate which was the most useful, the second most useful, the third most useful, etc. in terms of helping your call-site improve assistor accuracy. (ENTER "1" FOR MOST USEFUL FEEDBACK, "2" FOR NEXT MOST USEFUL FEEDBACK ETC. PLEASE ENTER N/A IF NOT APPLICABLE.)

N=29

- a. Live assistor feedback ..... 16
- b. Written feedback on deficient tax law areas overall ..... 2
- c. Written feedback on individual assistor's performance ..... 11
- d. Other (Please describe) ..... 0
- ..... 0

Note: The reported number for each item indicates the number of respondents who indicated this feedback as "most useful."

34. In your opinion, how could the Diagnostic Center be more effective in assisting call-sites to improve their performance?

\_\_\_\_\_

\_\_\_\_\_

35. In your opinion, how useful or not was the feedback you received from the Quality Assurance Staff in helping the call-site improve accuracy for filing seasons 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	Very useful (1)	Somewhat useful (2)	Moderately useful (3)	Of some use (4)	Of little or no use (5)	No basis to judge (6)
Filing Season 1989	6	7	6	2	6	1
Filing Season 1990	14	8	1	6	0	0
Filing Season 1991	19	6	3	1	0	0

1 \*

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

36. For the following types of feedback received from the Quality Assurance Staff, please indicate which was the most useful, the second most useful, the third most useful, etc. in terms of helping your call-site improve assistor accuracy? (ENTER "1" FOR MOST USEFUL FEEDBACK, "2" FOR NEXT MOST USEFUL FEEDBACK ETC. PLEASE ENTER N/A IF NOT APPLICABLE.)

N=29

- a. Live assistor feedback ..... 13
- b. Written feedback on deficient tax law areas overall ..... 2
- c. Written feedback on individual assistor's performance ..... 7
- d. Targeting training needs ..... 9
- e. Other (Please describe)
  - \_\_\_\_\_ ..... 1
  - \_\_\_\_\_ ..... 0

Note: The reported number for each item indicates the number of respondents who indicated this feedback as "most useful."

37. In your opinion, how could the Quality Assurance Staff be more effective in assisting call-sites to improve their performance?

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38. How would you describe the level of morale among telephone assistors at your call-site during filing seasons 1989, 1990, and 1991? (CHECK ONE BOX IN EACH ROW.)

	Very high (1)	Somewhat high (2)	Neither high nor low (3)	Somewhat low (4)	Very low (5)	No basis to judge (6)	
Filing Season 1989	1	4	11	7	4	0	2*
Filing Season 1990	5	7	4	9	3	0	1*
Filing Season 1991	4	14	4	5	1	0	1*

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

39. Which of the following managers had specific numeric accuracy goals (i.e., expected accuracy rate) in their performance expectations for filing seasons 1989, 1990, and 1991? (CHECK YES OR NO FOR EACH FILING SEASON FOR EACH ROW.)

	Filing Season 1989			Filing Season 1990			Filing Season 1991		
	Yes (1)	No (2)		Yes (1)	No (2)		Yes (1)	No (2)	
District Director	6	14	9 *	19	5	5 *	22	2	5 *
Assistant District Director	3	14	12 *	13	8	8 *	16	5	8 *
Chief of TSD	13	13	3 *	28	1		29	0	
Assistant Chief	7	10	12 *	20	1	8 *	20	0	9 *
Branch Chief	8	16	5 *	20	7	2 *	25	2	2 *
Group Managers	7	19	3 *	17	11	1 *	22	7	

40. Between filing seasons 1989 and 1990 and filing seasons 1990 and 1991, did the percentage of frontline assistors with all three phases of training (i.e., TSR Phase I through III) increase, decrease, or stay about the same? (CHECK ONE BOX IN EACH ROW.)

	Increased greatly (1)	Increased somewhat (2)	Stayed about the same (3)	Decreased somewhat (4)	Decreased greatly (5)	No basis to judge (6)
Between filing seasons 1989 and 1990	1	12	10	4	2	0
Between filing seasons 1990 and 1991	4	5	3	4	13	0

41. By which of the following means did your call-site identify assistor training needs in filing seasons 1989, 1990, and 1991? (CHECK YES OR NO FOR EACH FILING SEASON FOR EACH ROW.)

	Filing Season 1989			Filing Season 1990			Filing Season 1991		
	Yes (1)	No (2)		Yes (1)	No (2)		Yes (1)	No (2)	
Assistor Skills Testing	2	26	1 *	5	24		9	20	
Managerial Monitoring	25	3	1 *	26	3		29	0	
Diagnostic Center feedback results	11	15	3 *	22	7		24	5	
Quality Assurance feedback results	21	7	1 *	25	4		26	3	
Other (Please specify) _____	3	4	22 *	6	2	21 *	9	1	19 *

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

42. Of the means that your call-site used to identify assistor training needs during filing seasons 1989, 1990, and 1991, which was the best method that you used, the second best method, the third best method, etc.? (ENTER A "1" FOR THE BEST METHOD, A "2" FOR THE SECOND BEST METHOD, ETC. FOR EACH YEAR. PLEASE ENTER N/A IF NOT APPLICABLE.)

	FILING SEASON		
	1989	1990	1991
	RANK	RANK	RANK
	N <sup>o</sup> =27	N <sup>o</sup> =28	N <sup>o</sup> =29
a. Assistor Skills Testing	0	0	2
b. Managerial monitoring	13	13	9
c. Diagnostic Center feedback results	4	6	2
d. Quality Assurance feedback results	10	9	12
e. Other (Please specify) _____	0	0	3
f. Other (Please specify) _____	0	0	1

\*The number of respondents who indicated any "best method" rating for each year varied by year.

Note: The reported number for each item indicates the number of respondents who ranked that specific item as the "best method."

43. Which of the following methods did your call-site use to address deficiencies in assistor tax law knowledge in filing seasons 1989, 1990, and 1991? (CHECK YES OR NO FOR EACH FILING SEASON FOR EACH ROW.)

	Filing Season 1989			Filing Season 1990			Filing Season 1991	
	Yes (1)	No (2)		Yes (1)	No (2)		Yes (1)	No (2)
Group meetings	27	1	1 *	29	0		29	0
Mini tax subject training sessions	23	5	1 *	28	1		29	0
Self taught modules	5	23	1 *	7	22		10	19
Assistor independent study	12	16	1 *	18	11		21	8
Formal classroom training	16	11	2 *	19	9	1 *	22	7

Note: Each number with an asterisk (\*) next to it is the number of assistance sites not responding to that particular question.

44. Please consider a number of the factors presented in this questionnaire. To what extent, if at all, did each of the following factors have a positive, a negative or no effect on your call-site's accuracy rate for the filing seasons 1990 and 1991. (CHECK ONE BOX IN EACH ROW.)

	Very positive effect (1)	Somewhat positive effect (2)	No effect (3)	Somewhat negative effect (4)	Very negative effect (5)	No basis to judge (6)
1990 FILING SEASON						
Workload (Calls answered)	0	4	18	6	0	1
Assistor experience level	1	13	3	7	4	1
Manager experience level	1	12	6	7	2	1
Issues concerning assistor hiring	2	2	11	9	3	2
Issues concerning assistor retention	1	0	10	11	6	0
Use of tax law specialty gates	7	14	5	0	0	3
Use of detailed employees	0	6	10	8	3	1
Reference materials and guides	7	16	4	2	0	0
Monitoring levels	7	17	1	2	2	0
Level of assistor training	2	13	4	8	2	0
1991 FILING SEASON						
Workload (Calls answered)	1	3	17	7	0	1
Assistor experience level	3	9	5	5	6	1
Manager experience level	5	13	2	7	1	1
Issues concerning assistor hiring	2	6	9	7	4	1
Issues concerning assistor retention	1	3	9	9	6	0
Use of tax law specialty gates	17	7	4	0	0	1
Use of detailed employees	0	3	15	7	2	1
Reference materials and guides	12	13	3	1	0	0
Monitoring levels	15	13	1	0	0	0
Level of assistor training	4	12	5	5	3	0

1 \*

1 \*

1 \*

1 \*

Comments

45. Please describe any new programs or strategies you have successfully used to improve accuracy of telephone assistance at your call site?

46. What suggestions could you offer to continue to improve telephone assistance accuracy nationwide?

47. If you have any additional comments regarding any previous question, or general comments about the improvement of telephone tax assistance, please use the space below. If necessary, you may attach additional sheets.

Thank you for your assistance. Please return the questionnaire in the pre-addressed envelope.

Thank you.

SUMMARY OF TELEPHONE ASSISTORS' VIEWSOVERVIEW

We held focus group discussions with telephone assistors to obtain their views on a number of topics. We considered their responses when identifying the reasons for the accuracy improvements in 1990 and 1991 and factors that may limit further improvement. Generally, the assistors agreed that the use of the standard probe and response guide and more experienced staff contributed to improved accuracy. Most assistors said inadequate training had a negative effect on accuracy.

We held group discussions at five call sites: Atlanta, Boston, Chicago, Milwaukee, and Omaha. We chose sites with high, low, and improved accuracy rates from 1989 to 1990. Omaha was a high accuracy site in 1989 and 1990. Milwaukee was both a high and improved site from 1989 to 1990. Boston and Atlanta improved in accuracy from 1989 to 1990, and Chicago was a low accuracy site in both 1989 and 1990.

We selected a total of 17 groups, each composed of 8 to 10 participants. GAO evaluators conducted and moderated the focus groups in each city. Nine of the focus groups were composed of Taxpayer Service Representatives (TSR), who had an average of at least 3 years of experience working with IRS telephone assistance. TSRs primarily answer front-line calls that pertain to the less complicated tax forms (W-2, 1040EZ, etc.) and procedural tax questions. The remaining eight groups consisted of Taxpayer Service Specialists (TSS), who usually had over 4 years of experience with IRS telephone assistance. TSS assistors answer more complex, technical tax questions dealing with topics such as depreciation and pensions.

INTRODUCTION OF THE PROBE AND RESPONSE  
GUIDE IMPROVED ACCURACY

For the most part, front-line assistors said that the probe and response guide was a useful tool. Assistors at all sites reported that the probe and response guide improved accuracy. The guide was introduced on a regional basis in the fall of 1989 and used at all sites during the 1990 filing season. Some assistors liked the guide because it helped target taxpayer questions. They said this helped them give the same correct answers consistently to all taxpayers.

MORE EXPERIENCED STAFF CONTRIBUTED  
TO ACCURACY IMPROVEMENTS

Assistors' experience levels increased at three of the five sites from 1989 to 1990. Assistors at one of these three sites reported that the increased experience level of the staff enabled the assistors to provide more accurate answers.

Assistors said attrition is a problem for taxpayer service because many individuals are furloughed after the filing season each year and many do not return. Assistors said that turnover was higher in 1989 than 1990 at all sites except one, where it was high in both years. Assistors at four of the five sites said that low pay was a prime reason for the high attrition rates. Additionally, factors such as low morale, high stress, lack of appreciation, and limited career opportunities were cited as reasons why assistors leave taxpayer service.

CLASSROOM TRAINING DID NOT ALWAYS  
COVER TECHNICAL TOPICS SUFFICIENTLY

Assistors at each of the sites indicated that much of the training they received was both insufficient and of poor quality. Some assistors said that training classes were too short and did not allow participants to sufficiently discuss the issues. Other assistors said that training classes were too intense and administered too quickly.

Assistors at all sites reported the Continuing Professional Education (CPE) training course they received before the 1989 and 1990 filing seasons did not adequately prepare them for starting the filing season. Assistors also reported a lack of follow-up or refresher courses offered to reacquaint assistors with current tax law or tax changes.

ANNUAL TRAINING CLASSES SOMETIMES  
USED OUTDATED MATERIALS

Assistors said that the material taught in some of their training classes was outdated and usually irrelevant for the types of questions the assistors would be answering. They told us that some course materials were up to 6 years old. Assistors also said that course materials for CPE courses often arrived late, so that assistors who took the course early may not have received the same training as those who took it later.

ASSISTORS WANT MORE SPECIALIZED TRAINING

Assistors told us that training for specialized topics did not adequately prepare them for taxpayer questions. Complex, technical tax questions, such as those pertaining to depreciation and pensions, are often answered by more experienced assistors at specialty gates. Some of these assistors mentioned that they received 2 hours of training on subjects that they felt should have been covered in 2 weeks. Other assistors reported that they were not properly trained to use the probe and response guide when it was introduced.

Assistors at four of the five sites also indicated that they--especially the TSS staff--were assigned to answer calls that they were not adequately trained to handle. For example, at one site TSS assistors reported the specialty gates were sometimes operated by assistors who did not have adequate training to answer the types of calls required of them. Assistors at another site stated that no specific system appeared to exist for making telephone assignments.

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