



*Improvement Is Needed to Better Enable  
Frontline Employee Identification of  
Potentially Dangerous and Caution Upon  
Contact Designations*

**March 20, 2014**

**Reference Number: 2014-40-020**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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## HIGHLIGHTS

### **IMPROVEMENT IS NEEDED TO BETTER ENABLE FRONTLINE EMPLOYEE IDENTIFICATION OF POTENTIALLY DANGEROUS AND CAUTION UPON CONTACT DESIGNATIONS**

## Highlights

**Final Report issued on March 20, 2014**

Highlights of Reference Number: 2014-40-020 to the Internal Revenue Service Deputy Commissioner for Services and Enforcement.

### **IMPACT ON TAXPAYERS**

The IRS has approximately 25,000 employees who have direct contact with taxpayers and their representatives (hereafter referred to as frontline employees). The safety of its employees is a top priority for the IRS. As such, the IRS has programs to help protect employees when interacting with individuals who are known to be violent, abusive, or pose some other type of danger. Examples include the Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) programs.

### **WHY TIGTA DID THE AUDIT**

This audit was initiated in response to a Treasury Inspector General for Tax Administration Office of Investigations referral that identified paid tax return preparers who may pose a threat to IRS employees conducting official business. Frontline IRS employees can be exposed to many difficult, threatening, and dangerous situations. The overall objective of this review was to determine the adequacy of processes and procedures for employees who have direct contact with taxpayer representatives to identify those representatives who are designated as potentially dangerous or who need to be approached with caution upon contact.

### **WHAT TIGTA FOUND**

The IRS has not developed sufficient procedures to enable frontline employees to readily identify whether a taxpayer

representative has been designated as PDT or CAU. While a frontline employee can research an individual's tax account for the PDT or CAU designation using the individual's Social Security Number (SSN), the employee typically does not have a taxpayer representative's SSN. The employee generally must search for the representative's tax account using the representative's name. Without the SSN, the employee is unable to definitively identify and examine the representative's tax account for a PDT or CAU indicator.

As of August 29, 2013, the IRS designated 84 taxpayer representatives with a PDT or CAU indicator. Although this number is a small percentage of the 2.3 million representatives in the Centralized Authorization File, the safety of frontline employees, others working in the same facilities, and taxpayers is at risk when these employees unknowingly meet with potentially dangerous taxpayer representatives. IRS employees reported four incidents of physical assault by taxpayer representatives in Calendar Years 2010 through 2012. The IRS agreed that even one assault is one too many.

### **WHAT TIGTA RECOMMENDED**

TIGTA recommended that the Deputy Commissioner for Services and Enforcement:

- 1) develop a process to enable frontline employees to readily access information that identifies whether a taxpayer representative has been designated as a PDT or CAU; and
- 2) ensure that internal guidance is updated with procedures to research taxpayer representative designations and that outreach and training is performed to ensure that frontline employees are knowledgeable of the revised process.

IRS management's response to the report states that they believe their current procedures are appropriate to ensure the safety of employees. However, TIGTA remains concerned that frontline employees do not have a process to readily identify whether a taxpayer representative has been designated as PDT or CAU.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

March 20, 2014

**MEMORANDUM FOR DEPUTY COMMISSIONER FOR SERVICES AND  
ENFORCEMENT**

**FROM:** Michael E. McKenney  
Acting Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Improvement Is Needed to Better Enable  
Frontline Employee Identification of Potentially Dangerous and  
Caution Upon Contact Designations (Audit # 201340030)

This report presents the results of our review of the adequacy of processes and procedures for employees who have direct contact with taxpayer representatives to identify those representatives who are designated as potentially dangerous or who need to be approached with caution upon contact. This audit was initiated in response to a Treasury Inspector General for Tax Administration Office of Investigations referral that identified paid preparers who may pose a threat to IRS employees conducting official business. This audit is included in the Treasury Inspector General for Tax Administration's Fiscal Year 2014 Annual Audit Plan and addresses the major management challenge of Security for Taxpayer Data and Internal Revenue Service (IRS) Employees.

Management's complete response to the draft report is included as Appendix IV.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. If you have questions, please contact me or Russell P. Martin, Acting Assistant Inspector General for Audit, Returns Processing and Account Services.



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*Abbreviations*

CAF	Centralized Authorization File
CAU	Caution Upon Contact
IRS	Internal Revenue Service
OEP	Office of Employee Protection
PDT	Potentially Dangerous Taxpayer
SSN	Social Security Number
TIGTA	Treasury Inspector General for Tax Administration



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## *Background*

The Internal Revenue Service (IRS) has approximately 25,000 employees who have direct contact with taxpayers and their representatives<sup>1</sup> (hereafter referred to as frontline employees). The safety of its employees is a top priority for the IRS because its employees can be exposed to many difficult, threatening, and dangerous situations. The IRS has programs that focus on employee protection that include the Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) programs.

The Office of Employee Protection (OEP) in the Small Business/Self-Employed Division administers these programs and maintains the Employee Protection System. This system lists taxpayers and taxpayer representatives that the IRS has designated as a PDT or CAU. The process to identify and designate an individual as a PDT or CAU begins when an employee reports an incident involving a threat or assault to the Treasury Inspector General for Tax Administration (TIGTA) Office of Investigations or to the OEP.

- **PDT Referrals:** Employees contact the TIGTA Office of Investigations when an incident occurs that meets PDT criteria. If there is sufficient evidence to initiate an investigation, the TIGTA Office of Investigations will electronically forward the information to the OEP's Employee Protection System. The OEP will place a pending PDT indicator on the individual's tax account. Once the investigation is complete, the OEP will make the determination as to whether the taxpayer should be designated as a PDT and update the individual's tax account and the Employee Protection System.
- **CAU Referrals:** Employees submit Form 13090, *Caution Indicator Referral Report*, directly to the OEP. The OEP reviews the information and determines whether the referral meets the CAU criteria. Once the determination has been made, the OEP staff will update the individuals' tax account with a CAU indicator and add the individual to the Employee Protection System.

Figure 1 details the criteria for designating an individual as PDT or CAU.

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<sup>1</sup> Representatives include attorneys, certified public accountants, enrolled agents, and paid tax return preparers.



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**Figure 1: Criteria for PDT and CAU Designations**

<b>PDT Criteria</b>
➤ Taxpayers who physically assault IRS employees or contractors or their immediate family.
➤ Taxpayers who attempt to intimidate or threaten IRS employees or contractors or members of their immediate family through specific threats of bodily harm, a show of weapons, the use of animals, or specific threatening behavior such as stalking.
➤ Persons who are active members of groups that advocate violence against IRS or other Federal employees, where advocating such violence could reasonably be understood to threaten the safety of IRS employees and impede the performance of IRS duties.
➤ Taxpayers who have committed the acts set forth in any of the preceding criteria, but whose acts have been directed against employees or contractors of other governmental agencies at Federal, State, county, or local levels.
➤ Taxpayers who are not classified as PDTs through application of the above criteria but who have demonstrated a clear propensity towards violence through acts of violent behavior within the five-year period immediately preceding the time of classification as potentially dangerous.
<b>CAU Criteria</b>
➤ Threat of physical harm to an IRS employee that is less severe or immediate than necessary to satisfy PDT criteria.
➤ Suicide threat by the taxpayer.
➤ Filing or threatening to file a frivolous lien or a frivolous criminal or civil action against an IRS employee or contractor or their immediate family.

Source: *A Guide to the Office of Employee Protection, Document 12963 (1-2012)*.

As of August 29, 2013, there were 2,169 individuals designated as a PDT and 4,971 individuals designated as CAU in the Employee Protection System.

**A prior TIGTA review found that PDT and CAU cases were adequately controlled**

In January 2013, we reported that the OEP has sufficient controls to ensure that cases referred to the PDT and CAU programs are appropriately processed and controlled.<sup>2</sup> A review of PDT and CAU cases identified that designation determinations were appropriate and taxpayer accounts were timely updated with required indicators. In addition, we found that the Employee Protection System records were accurate and complete.

<sup>2</sup> TIGTA, Ref. No. 2013-40-014, *Potentially Dangerous Taxpayer and Caution Upon Contact Cases Are Adequately Controlled, but Improvements in Training and Outreach Are Needed* (Jan. 2013).



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This audit was initiated in response to a January 2013 TIGTA Office of Investigations referral that identified paid tax return preparers who had violent felony convictions within the last five years who may pose a threat to IRS employees conducting official business. This review was performed in the Wage and Investment Division in Atlanta, Georgia, and the Small Business/Self-Employed Division and OEP in Detroit, Michigan, during the period May through November 2013. We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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 finding and conclusion based on our audit 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*

### ***Procedures Are Needed to Better Identify Taxpayer Representatives Designated As Potentially Dangerous or Caution Upon Contact***

The IRS has not developed sufficient procedures to enable frontline employees to readily identify whether a taxpayer representative has been designated as a PDT or CAU. While a frontline employee can research an individual's tax account for the PDT or CAU designation using the individual's Social Security Number (SSN), the employee typically does not have a taxpayer representative's SSN. The employee generally must search for the representative's tax account using the representative's name. Without the SSN, the employee is unable to definitively identify and examine the representative's tax account for a PDT or CAU indicator. Identifying a representative's tax account using his or her name rather than an SSN is difficult because the Individual Master File<sup>3</sup> contains about 230 million tax accounts, and many individuals have the same or a similar name. The process can be further complicated if individuals use their middle name as their first name or use their initials when completing tax forms.

The IRS issued guidance to frontline employees in August 2013 detailing steps that can be followed in an attempt to identify whether a taxpayer representative has been designated as a PDT or CAU. However, these steps are inefficient and can result in the employee being unable to identify the representative's tax account. Employees are told they can use the representative's name on Form 2848, *Power of Attorney and Declaration of Representative*,<sup>4</sup> or on the Centralized Authorization File (CAF)<sup>5</sup> to search for the representative's tax account on the Individual Master File.

The IRS does maintain systems that can be used to better identify if a taxpayer representative has either a PDT or CAU designation. However, these systems either do not provide the designation information or the IRS is unwilling to grant employees access based on concerns for privacy. For example:

- The CAF contains information on taxpayer representatives. The information entered into the CAF is from the Form 2848. Frontline employees access the CAF regularly to confirm that a representative has the necessary authorization to represent a taxpayer. For

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<sup>3</sup> The IRS database that stores various types of taxpayer account information.

<sup>4</sup> Form 2848 is submitted by a taxpayer representative to the IRS to gain authorization to represent taxpayers before the IRS.

<sup>5</sup> The CAF, maintained by the Wage and Investment Division, is a computerized system of records that houses authorization information for about 2.3 million taxpayer representatives.



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example, employees research the CAF to ensure that the representatives have a current power of attorney on record that authorizes them to represent the taxpayer. However, the CAF does not have PDT or CAU information, nor does the CAF provide the SSN of a representative to enable the frontline employee to research their tax account and determine whether the representative has been designated as a PDT or CAU.

- The Employee Protection System provides information on individuals and taxpayer representatives who are designated as a PDT or CAU. However, OEP officials noted that this system also has sensitive information that frontline employees do not need to access, such as the details of investigations. The OEP officials stated that granting this access may not be permissible under current privacy rules, which are intended to protect taxpayer privacy.

In our previous audit, we reported that some frontline employees do not have sufficient knowledge of the PDT and CAU programs. Our interviews with employees identified several incidents that were not reported to the TIGTA or the OEP. The IRS plans to develop and distribute PDT and CAU training material to all operating divisions for required sharing with their frontline employees.

When we raised our concern regarding frontline employees' lack of access to information needed to readily identify whether a representative has been designated as a PDT or CAU, OEP officials stated that they can input PDT and CAU indicators in the CAF system if the CAF is enhanced to store this information. This action would improve and simplify the process for identifying taxpayer representatives with a PDT or CAU designation.

As of August 29, 2013, the Employee Protection System listed 84 taxpayer representatives with a PDT or CAU indicator. Although this number is a small percentage of the 2.3 million representatives in the CAF, the safety of frontline employees, and others working in the same facilities, is at risk when these employees unknowingly meet with potentially dangerous taxpayer representatives. Moreover, the number of taxpayer representatives designated with a PDT or CAU indicator may increase after the IRS takes corrective action to address the weakness reported in our previous audit. In Calendar Years<sup>6</sup> 2010 through 2012, IRS employees reported four incidents of physical assault by taxpayer representatives. The IRS agreed that even one assault is one too many.

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<sup>6</sup> The 12-consecutive-month period ending on December 31.



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## **Recommendations**

The Deputy Commissioner for Services and Enforcement should:

**Recommendation 1:** Develop a process to enable frontline employees to readily access information that identifies whether a taxpayer representative has been designated as a PDT or CAU. This could include adding PDT and CAU designations to the CAF system.

**Management's Response:** The IRS disagreed with this recommendation. The IRS acknowledged that its current procedures for identifying whether a taxpayer's representative has a PDT or CAU designation are cumbersome. However, the IRS stated that these procedures are appropriate to ensure the safety of its employees. Additionally, the IRS stated that the less cumbersome procedure described in the report potentially may have a significant adverse impact on overall tax administration. The IRS will continue to review its processes and update them as warranted.

**Office of Audit Comment:** We disagree with the IRS's statement that existing procedures are appropriate to ensure the safety of its employees. As we have shown in our report, the IRS's process and procedures can result in an employee not identifying whether a representative has a PDT or CAU designation. In addition, the IRS provided no evidence or support for its assertion that implementation of our recommendation may have an adverse impact on overall tax administration.

**Recommendation 2:** Ensure that internal guidance is updated with procedures to research taxpayer representative designations and that outreach and training is performed to ensure that frontline employees are knowledgeable of the revised process.

**Management's Response:** The IRS will initiate appropriate outreach to ensure that frontline employees are aware of current PDT and CAU designation processes as well as any changes that are made to this process in the future.



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## **Appendix I**

### *Detailed Objective, Scope, and Methodology*

Our overall objective was to determine the adequacy of processes and procedures for employees who have direct contact with taxpayer representatives to identify those representatives who are designated potentially dangerous or who need to be approached with caution upon contact.

- I. Evaluated current IRS guidelines, regulations, and training for employees who have direct contact with taxpayer representatives to determine if the information is sufficient to warn employees meeting directly with those representatives who are designated as PDT or CAU.
- II. Determined the number of taxpayer representatives who have a PDT or CAU indicator on their personal Individual Master File<sup>1</sup> account. To complete this objective, we compared data from various IRS systems to determine if the systems have adequate data for employees to identify whether a taxpayer representative or a third-party designee has a PDT or CAU indicator on his or her tax account.
- III. Determined the number of employees who potentially interact with the taxpayer representatives noted above.

#### **Internal controls methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: the PDT/CAU database in the Employee Protection System, the CAF file, employee training requirements, and the IRS's internal PDT/CAU guidelines and procedures. We evaluated these controls by interviewing management, analyzing data, and reviewing policies, procedures, and training requirements.

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<sup>1</sup> The IRS database that stores various types of taxpayer account information.



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**Appendix II**

*Major Contributors to This Report*

Russell P. Martin, Acting Assistant Inspector General for Audit (Returns Processing and Account Services)  
W. Allen Gray, Director  
Lena Dietles, Audit Manager  
Patricia Jackson, Lead Auditor  
Lance Welling, Senior Auditor



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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  
Commissioner, Small Business/Self-Employed Division SE:S  
Commissioner, Wage and Investment Division SE:W  
Deputy Commissioner, Operations, Wage and Investment Division SE:W  
Deputy Commissioner, Small Business/Self-Employed Division SE:S  
Deputy Commissioner, Support, Wage and Investment Division SE:W  
Director, Office of Professional Responsibility SE:OPR  
Director, Return Preparer Office SE:RPO  
Director, Customer Account Services, Wage and Investment Division SE:W:CAS  
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division  
SE:W:CAR  
Director, Field Collection, Small Business/Self-Employed Division SE:S:FC  
Director, Strategic Data Services IG:OI:SDS  
Director, Strategy and Finance, Small Business/Self-Employed Division SE:S:SF  
Director, Strategy and Finance, Wage and Investment Division SE:W:S  
Chief, Office of Employee Protection, Small Business/Self-Employed Division SE:S:CS:P&G  
Chief, Program Evaluation and Improvement, Wage and Investment Division SE:W:S:PEI  
Director, Field Assistance, Wage and Investment Division SE:W:CAR:FA  
Chief Council CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaison: Chief, Program Evaluation and Improvement, Wage and Investment Division  
SE:W:S:PEI



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**Appendix IV**

*Management's Response to the Draft Report*



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

FEB 20 2014

MEMORANDUM FOR MICHAEL E. MCKINNEY  
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Karen Schiller   
Commissioner, Small Business/Self-Employed

SUBJECT: Draft Audit Report – Improvement is Needed to Better Enable  
Frontline Employee Identification of Potentially Dangerous and  
Caution Upon Contact Designations (Audit # 201340030)

Thank you for the opportunity to comment on the draft report for audit number 201340030, *Improvement is Needed to Better Enable Frontline Employee Identification of Potentially Dangerous and Caution Upon Contact Designations*. The IRS takes our obligation to provide employees with a safe work environment seriously. We, therefore, appreciate your recognition that employee safety is a top priority for the IRS.

The Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) programs are two examples of IRS programs that focus on employee protection. But, as your report recognizes, we have several other programs that also focus on employee protection. We strongly believe that these employee protection programs are effective in minimizing our employees' exposure to threatening or dangerous situations without compromising our ability to provide taxpayers and their representatives top quality service. While even one physical assault on an IRS employee is unacceptable, the population of taxpayer representatives generally does not pose an imminent threat or danger to our employees. IRS employees have thousands of face-to-face contacts with taxpayer representatives each year, and still there were only two verified physical assaults by taxpayer representatives during calendar years 2010 through 2012.

Your findings show that current procedures for identifying whether a taxpayer's representative has a PDT or CAU designation are cumbersome. However, the report does not include any data or information supporting the report's conclusion that less cumbersome procedures will reduce the risk of physical assault to our frontline employees by a taxpayer representative. The safety of our employees is of utmost importance and we will continue to review our current processes in this area to determine whether any changes are necessary that would meaningfully reduce the threat or danger to our employees. We will also balance any new changes with the potential impact on tax administration. Also of note, during any review of this matter, it



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would be necessary to consider the practitioner community's views on any new process and any potential adverse effects on tax administration.

While, thankfully, the data and information available shows the practitioner community does not pose an imminent threat or danger to our employees, IRS will continue its diligence in ensuring a safe working environment for all of our employees.

Our response to your specific recommendations is detailed in the attachment. If you have any questions, please call Mary J. Howard, Director, Privacy, Governmental Liaison and Disclosure, at 215-861-0834.

Attachment



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**Attachment**

**RECOMMENDATION 1:**

The Deputy Commissioner for Services and Enforcement should develop a process to enable frontline employees to readily access information that identifies whether a taxpayer representative has been designated as a PDT or CAU. This could include adding PDT and CAU designations to the CAF System.

**CORRECTIVE ACTION:**

While the current procedures for identifying whether a taxpayer's representative has a PDT or CAU designation are cumbersome, we believe our current procedures are appropriate to ensure the safety of our employees. Additionally, we believe that the less cumbersome procedure described in the report potentially may have a significant adverse impact on overall tax administration. However, as part of our normal continuing efforts to ensure the safety of our employees, we will continue to review our processes and update them as warranted.

**IMPLEMENTATION DATE:**

N/A

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION 2:**

Ensure that internal guidance is updated with procedures to research taxpayer representative designations and that outreach and training is performed to ensure that frontline employees are knowledgeable of the revised process.

**CORRECTIVE ACTION:**

The IRS will initiate appropriate outreach to ensure that frontline employees are aware of current PDT and CAU designation processes as well as any changes that are made to this process in the future.

**IMPLEMENTATION DATE:**

October 15, 2014

**RESPONSIBLE OFFICIAL:**

Director, Privacy, Governmental Liaison and Disclosure

**CORRECTIVE ACTION MONITORING PLAN:**

Establish a timeline of necessary actions that incorporates expected outcomes and dates to successfully accomplish stated tasks.