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TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*The Internal Revenue Service Needs to Set  
Meaningful Time Limits for Most Reasonable  
Accommodation Requests for  
Adaptive Technology*

**December 2, 2015**

**Reference Number: 2016-IE-R003**

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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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

December 2, 2015

**MEMORANDUM FOR** ACTING EXECUTIVE DIRECTOR, OFFICE OF EQUITY,  
DIVERSITY, AND INCLUSION

**FROM:** Gregory D. Kutz  
Acting Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Final Evaluation Report – The Internal Revenue Service Needs to Set  
Meaningful Time Limits for Most Reasonable Accommodation  
Requests for Adaptive Technology (#IE-14-006)

This report presents the results of our evaluation to determine whether the Internal Revenue Service (IRS) can effectively assess its ability to provide reasonable accommodations involving adaptive technology in a timely manner.

*Synopsis*

The IRS took an average of 70 business days in Fiscal Years 2013 and 2014 to close requests for adaptive technology, *e.g.*, ergonomic keyboard or mouse, voice recognition software, or a headset that works with hearing aids, by individuals with disabilities. These were requests by IRS employees with non-paralytic orthopedic impairments such as back pain and Carpal Tunnel Syndrome as well as blindness and deafness. The Department of the Treasury and the IRS establish clear time limits for providing reasonable accommodations, *i.e.*, 20 business days for the Department of the Treasury and 15 business days for the IRS, unless extenuating circumstances, which are to be *rare*, exist. However, the IRS designated 97 percent of all reasonable accommodation requests involving adaptive technology with the issue code 836, *Special Equipment & Assistive Device – IRAP*, as having at least one extenuating circumstance,<sup>1</sup> making them exempt from a time limit. Seventy-three percent of IRS employees who completed an internal IRS reasonable accommodation survey were satisfied with the IRS's reasonable accommodation process. Thirty of 36 IRS employees who requested adaptive technology

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<sup>1</sup> We did not attempt to independently determine if the IRS has defined or designated extenuating circumstances correctly.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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accommodations who we interviewed indicated that they were generally satisfied with the IRS's reasonable accommodation process; however, 16 of the employees we interviewed stated delays resulted in downtime or inefficiencies in their work.

*Response*

IRS officials stated that they are committed to promptly revamping reasonable accommodations processes and metrics. Management's complete response to the draft report is included as Appendix VI.

Please contact me if you have questions or Kevin P. Riley, Director, Office of Inspections and Evaluations.



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*The Internal Revenue Service Needs to Set Meaningful Time  
Limits for Most Reasonable Accommodation Requests for  
Adaptive Technology*

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## *Table of Contents*

<b>Background</b> .....	Page 1
<b>Results of Review</b> .....	Page 5
A Majority of 836 Requests Were Designated With Extenuating Circumstances, Making Them Not Subject to Time Limits .....	Page 5
Most Employees Surveyed Reported They Were Generally Satisfied With the Reasonable Accommodation Process .....	Page 9
<b>Appendices</b>	
Appendix I – Detailed Objective, Scope, and Methodology .....	Page 10
Appendix II – Major Contributors to This Report .....	Page 11
Appendix III – Report Distribution List .....	Page 12
Appendix IV – Number of 836 Requests With the Designated Extenuating Circumstance and the Average Net Age.....	Page 13
Appendix V – Interview Results of Internal Revenue Service Employees Requesting Reasonable Accommodations Through the Information Resources Accessibility Program .....	Page 15
Appendix VI – Management’s Response to the Draft Report .....	Page 16



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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## *Abbreviations*

ALERTS	Automated Labor/Employee Relations Tracking System
EEOC	Equal Employment Opportunity Commission
FY	Fiscal Year
IRAP	Information Resources Accessibility Program
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
RAC	Reasonable Accommodation Coordinator
TIGTA	Treasury Inspector General for Tax Administration



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*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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## *Background*

Federal agencies, including the Internal Revenue Service (IRS), are required by Section 501 of the Rehabilitation Act of 1973<sup>1</sup> and the Americans with Disabilities Amendments Act of 2008<sup>2</sup> to provide reasonable accommodations for employees with disabilities who need them to perform the duties of their position and enjoy the benefits and privileges of employment unless to do so would cause undue hardship. According to the IRS Internal Revenue Manual (IRM),<sup>3</sup> the IRS defines a reasonable accommodation as an adjustment or alteration that enables an otherwise qualified individual with a substantially limiting impairment to apply for a job, perform job duties, or enjoy benefits and privileges of employment.

Further, in July 2000, Executive Order 13164<sup>4</sup> directed that all Federal agencies establish procedures to facilitate employee reasonable accommodation requests, including defining a time period during which reasonable accommodation requests should be granted or denied, absent extenuating circumstances. In October of the same year, the U.S. Equal Employment Opportunity Commission (EEOC) issued implementing guidance<sup>5</sup> for Executive Order 13164 on establishing procedures for providing reasonable accommodations to Federal employees.

Neither the Executive Order nor the EEOC guidance stipulates a specific time limit, although both state that time limits should be as short as possible. The EEOC also does not compile data on reasonable accommodation timeliness standards established by Federal agencies. However, Department of the Treasury guidance<sup>6</sup> states that requests not involving medical documentation and/or extenuating circumstances should be processed and the accommodation, if approved, provided within 20 business days from the date the request was made. Further, IRS policy<sup>7</sup> states that requests not involving medical documentation and/or extenuating circumstances should be

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<sup>1</sup> Rehabilitation Act of 1973, § 501, Pub. L. No. 93-112, 87 Stat. 355 (codified as amended in scattered sections of the 29 U.S.C.).

<sup>2</sup> Pub. L. No. 110-325 (Sept. 25, 2008).

<sup>3</sup> IRM 1.20.2, *IRS Disability Office, Providing Reasonable Accommodation for Individuals with Disabilities* (June 24, 2013). The IRM is the IRS's primary source of instructions to its employees relating to the administration and operation of the IRS. The manual contains the directions employees need to carry out their operational responsibilities.

<sup>4</sup> Executive Order 13164, 64 F.R. 46565 (2000).

<sup>5</sup> EEOC Policy Guidance on Executive Order 13164: *Establishing Procedures to Facilitate the Provision of Reasonable Accommodation* (EEOC Directive Number 915.003, dated Oct. 20, 2000).

<sup>6</sup> Human Capital Issuance System, Office of Civil Rights and Diversity, Chapter 900, Transmittal Number TN-12-002, *Interim Voluntary Modification and Reasonable Accommodation Policy and Procedures* (Nov. 15, 2011).

<sup>7</sup> IRM 1.20.2.5.4.1(3), *Requests Not Involving Extenuating Circumstances* (June 24, 2013).



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## *The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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forwarded to a Deciding Official<sup>8</sup> within five business days and the accommodation, if approved, provided no more than 15 business days from the date the Deciding Official receives the request.

The EEOC defines extenuating circumstances as factors that could not reasonably have been anticipated or avoided in advance of the request for a reasonable accommodation. For example, when a request results in an equipment order, extenuating circumstances would exist if the equipment is back-ordered or if the vendor that was typically used unexpectedly went out of business. Both Department of the Treasury and IRS policy<sup>9</sup> state that when a request has extenuating circumstances, the time for processing a reasonable accommodation request and providing the accommodation will be extended as necessary; however, such extensions should be *rare*. Officials are also still expected to act as quickly as reasonably possible in processing requests and providing reasonable accommodations.

### **IRS reasonable accommodation process**

After an employee initiates a request for reasonable accommodation, the request goes to Reasonable Accommodation Services in the IRS Disability Office for review. Reasonable Accommodation Services assigns the request to a Reasonable Accommodation Coordinator (RAC), who is responsible for facilitating the reasonable accommodation process.

If the reasonable accommodation process is determined to be appropriate, the RAC will contact the employee and his or her manager to schedule an initial interview to determine how the employee's medical condition affects his or her ability to perform his or her duties. Once a reasonable accommodation is approved, the RAC will secure all of the services and/or equipment needed to fulfill the request from various IRS offices depending on the type of reasonable accommodation granted.

When the request includes adaptive technology,<sup>10</sup> personnel from the Information Resources Accessibility Program (IRAP) Office work closely with the employee who requests a reasonable accommodation and his or her manager to choose the adaptive technology that will best enable the employee to perform essential job duties. In addition to the purchase of adaptive technology, the IRAP Office provides hardware maintenance and ongoing technical support.

The User and Network Services Office is responsible for the inventories and maintenance of desk side technology, such as laptop computers, printers, scanners, and telephones and for the installation of adaptive technology at the employee's post of duty. If needed, training on the use of the adaptive technology is handled by the equipment vendor.

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<sup>8</sup> A Deciding Official can be an employee's immediate supervisor or a supervisor within the employee's chain of command.

<sup>9</sup> IRM 1.20.2.5.4.2(1), *Requests Involving Extenuating Circumstances* (June 24, 2013).

<sup>10</sup> According to the U.S. Assistive Technology Act of 1998, adaptive technology refers to any "product, device, or equipment - whether acquired commercially, modified, or customized - that is used to maintain, increase, or improve the functional capabilities of individuals with disabilities."



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

In Fiscal Year (FY) 2013, requests involving adaptive technology with the issue code 836, *Special Equipment & Assistive Device – IRAP*,<sup>11</sup> hereafter referred to as *836 Requests*, accounted for 19 (397 of 2,110) percent of all reasonable accommodation requests closed and in FY 2014, accounted for 16 (332 of 2,029) percent of all reasonable accommodation requests closed.

The IRAP Office provides a variety of adaptive technologies to cover a range of employee disabilities. In FYs 2013 and 2014, about 86 percent of *836 Requests*<sup>12</sup> were due to disabilities related to non-paralytic orthopedic impairments, vision, and hearing (see Figure 1).

Approximately one-half of all *836 Requests* (50 percent) were for IRS employees with non-paralytic orthopedic impairments, such as back pain, Carpal Tunnel Syndrome, or tendonitis. Approximately another quarter of *836 Requests* (26 percent) were related to employees’ vision, such as blindness or vision loss. Hearing related disabilities, such as deafness and hard of hearing, comprised 10 percent of *836 Requests*.

**Figure 1: 836 Requests by Disability**<sup>13</sup>

Disability	FY 2013		FY 2014		Total	
	Number of Requests	Percentage of Total	Number of Requests	Percentage of Total	Number of Requests	Percentage of Total
Non-Paralytic Orthopedic Impairment	203	51%	164	49%	367	50%
Vision	90	23%	99	30%	189	26%
Hearing	41	10%	29	9%	70	10%
Disability Not Listed	39	10%	20	6%	59	8%
Other <sup>14</sup>	33	8%	27	8%	60	8%

Source: Treasury Inspector General for Tax Administration (TIGTA) analysis of Automated Labor/Employee Relations Tracking System (ALERTS)<sup>15</sup> data.

This evaluation was performed at the IRS Headquarters in Washington, D.C., in the Office of Equity, Diversity, and Inclusion during the period January through May 2015. In this review, TIGTA focused only on reasonable accommodation requests involving adaptive technology with

<sup>11</sup> An *836 Request* can have additional issue codes.

<sup>12</sup> Some *836 Requests* involve multiple disabilities.

<sup>13</sup> Because some *836 Requests* involved multiple disabilities, the sums of the respective “Percentage of Total” columns are greater than 100 percent.

<sup>14</sup> “Other” includes all disabilities that each constituted less than 2 percent of the total population of FYs 2013 and 2014.

<sup>15</sup> ALERTS is the IRS’s labor and employee relations tracking tool and the official electronic system of record for all activity related to provision of reasonable accommodations. Data are entered in the ALERTS database by the RAC and includes information about the employee requesting the accommodation, the manager’s contact information, the type of disability, extenuating circumstances (if they exist), all relevant dates, and descriptions of all activities that occurred during the process of providing the accommodation.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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the issue code 836, *Special Equipment & Assistive Device – IRAP*. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. Detailed information on our objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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## *Results of Review*

### ***A Majority of 836 Requests Were Designated With Extenuating Circumstances, Making Them Not Subject to Time Limits***

Most of the 836 *Requests* closed by the IRS in FYs 2013 and 2014 were designated with at least one extenuating circumstance,<sup>16</sup> making them exempt from the IRS 15 business day time limit to provide a reasonable accommodation. In FY 2013, 98 (389 of 397) percent of the 836 *Requests* were designated with extenuating circumstances, while in FY 2014, 97 (321 of 332) percent of the requests were designated with extenuating circumstances.<sup>17</sup>

Further, most IRS reasonable accommodation requests (not just 836 *Requests*) were designated with extenuating circumstances. In FY 2013, 85 (1,802 of 2,110) percent of all IRS reasonable accommodation requests closed were designated with extenuating circumstances. In FY 2014, 87 (1,763 of 2,029) percent were also designated with extenuating circumstances.

While no further clarification of the term *rare* is provided in Department of the Treasury and IRS policy, the IRS designated reasonable accommodation requests as having extenuating circumstances far more often than stipulated in both Department of the Treasury and IRS policy. Because only about 3 percent of the 836 *Requests* were subject to the 15 business day time limit, there is a clear need for more relevant time limits to determine whether reasonable accommodation requests involving adaptive technologies are processed in a timely manner.

#### **Types of extenuating circumstances**

The IRS has more than 20 types of extenuating circumstances that can be designated with an accommodation request.<sup>18</sup> In both fiscal years examined, two types of extenuating circumstances were most often designated with 836 *Requests*. Almost one-half of the 836 *Requests* (48 percent) were designated with extenuating circumstances related to the IRAP request process, while 42 percent of the 836 *Requests* were designated with extenuating circumstances related to an adaptive equipment order. The IRAP request process designated 836 *Requests* took an average of 68 business days<sup>19</sup> to close, while those designated with an adaptive equipment

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<sup>16</sup> TIGTA did not attempt to independently determine if the IRS has defined or designated extenuating circumstances correctly.

<sup>17</sup> The remaining FYs 2013 and 2014 requests not designated with having extenuating circumstances all met the 15 business day time limit.

<sup>18</sup> Requests can be designated with multiple extenuating circumstances. The time it took to close a request is not attributable to each extenuating circumstance.

<sup>19</sup> Business days include the date the request was received and closed.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

order extenuating circumstance took an average of 76 business days to close. When asked for the meaning of the IRAP request process and adaptive equipment order extenuating circumstances, the IRS was unable to provide a clear definition. See Appendix IV for a complete list of extenuating circumstances, how often they occurred, and the average amount of time to close them.

**Average time to close 836 Requests**

In FYs 2013 and 2014, the IRS closed a total of 729 836 Requests, 397 in FY 2013 and 332 in FY 2014. The IRS took an average of about 71 business days to close these requests in FY 2013 and about the same amount of time, 69 business days, to close requests in FY 2014 (see Figure 2).

**Figure 2: Average Time (in Business Days) to Close an 836 Request by Disability<sup>20</sup>**

Disability	FY 2013	FY 2014	FYs Average
Hearing	86	80	84
Non-Paralytic Orthopedic Impairment	73	68	71
Vision	62	68	65
Disability Not Listed	53	50	52
Other	91	86	89
<b>Average Business Days to Close</b>	<b>71</b>	<b>69</b>	<b>70</b>

Source: TIGTA analysis of ALERTS data.

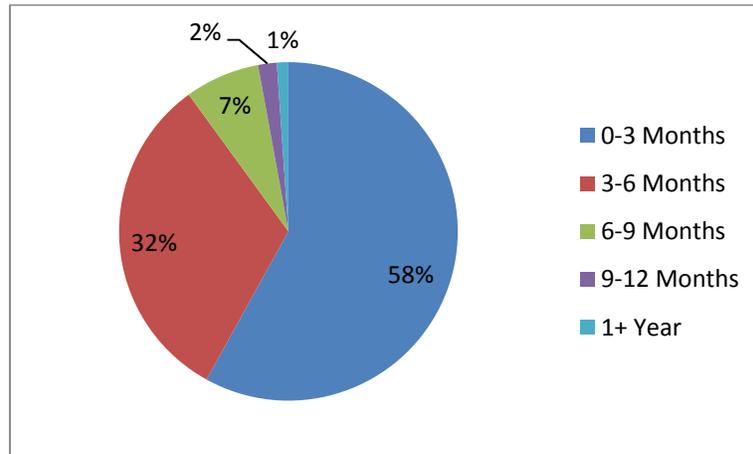
The number of days it took the IRS to close 836 Requests varied widely, ranging from one business day to 343 business days. While more than one-half of these requests were addressed in three months or less (0 to 65 business days), 32 percent of them took three to six months (66 to 130 business days) to close. The remaining 10 percent took six months or more (131 or more business days) to close with a few 836 Requests taking more than one year (261 to 343 business days) to fully address the employee's needs (see Figure 3).

<sup>20</sup> An 836 Request can include multiple disabilities.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

**Figure 3: FYs 2013 and 2014 836 Requests by the Amount of Time That It Took to Close<sup>21</sup>**



Source: TIGTA analysis of ALERTS data.

**Impact of extenuating circumstances on timeliness**

While most closed 836 Requests were designated with just one or two extenuating circumstances, some of them had more. The largest number of extenuating circumstances for a single request was 10. TIGTA found that, as the number of extenuating circumstances designated with an 836 Request increased, the amount of time it took to close the request also generally increased (see Figures 4 and 5).

**Figure 4: Closed 836 Requests Grouped by Number of Extenuating Circumstances**

Number of Extenuating Circumstances Designations With a Single Request	Number of Requests - FY 2013	Number of Requests - FY 2014
1	204	150
2	99	75
3	43	43
4	28	25
5	10	15
6+	5	13

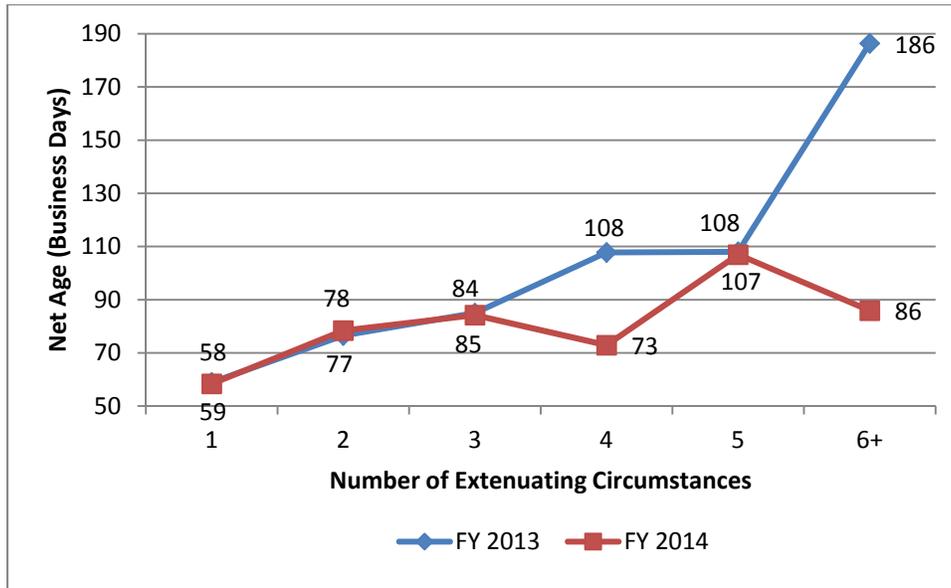
Source: TIGTA analysis of ALERTS data.

<sup>21</sup> Given that there are 52 weeks in a year and five business days in a week, we calculated that there are approximately 260 business days annually. We then grouped the 836 Requests into three-month increments based on the assumption that there are 65 business days in a three-month period (a quarter of 260 annual business days).



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

**Figure 5: Average Number of Business Days to Close a 836 Request Grouped by Number of Extenuating Circumstances**



Source: TIGTA analysis of ALERTS data.

Currently, the IRS is assessing its reasonable accommodation procedures. The IRS is studying its inventory of FY 2014 closed reasonable accommodation requests by the types of solutions provided, completion time frames, as well as extenuating circumstance definitions. According to the IRS, the study will be completed by October 1, 2015, and by January 31, 2016, the IRS plans to redefine its extenuating circumstance measures. If necessary, the IRS will also negotiate the impact and implementation of the planned changes with the National Treasury Employees Union.<sup>22</sup> The IRS hopes to replace its current tracking software with one that is more user-friendly and can automatically generate reports indicating when time standards for requests are about to be missed or have already passed. With the data from this system, the IRS plans to continue to evaluate its reasonable accommodation process. Because the IRS is reevaluating its current reasonable accommodation procedures, TIGTA is not making a recommendation at this time.

<sup>22</sup> The National Treasury Employees Union represents IRS bargaining unit employees.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

**Most Employees Surveyed Reported They Were Generally Satisfied With the Reasonable Accommodation Process**

The results of IRS Disability Office’s own satisfaction survey and TIGTA’s interviews of a limited number of IRS employees showed that, despite the significant amount of time necessary to address a request, IRS employees interviewed were generally satisfied with the IRS reasonable accommodation process. IRS Disability Office’s internal customer satisfaction survey of IRS reasonable accommodation requesters, not just those assisted by the IRAP Office, in FYs 2013 and 2014 showed that the overall satisfaction level of IRS employees receiving reasonable accommodations was 73 percent. The remaining 27 percent responded that they were either neutral or dissatisfied.

To get a limited sense of IRS employee satisfaction level with their reasonable accommodation requests, TIGTA telephonically interviewed 36 IRS employees<sup>23</sup> who requested adaptive technology accommodations from the IRS in FYs 2013 and 2014. When asked about their satisfaction level with the overall IRS reasonable accommodation process, 15 of 36 IRS employees stated they were fully satisfied with the reasonable accommodation request process, while another 15 stated they were somewhat satisfied. The remaining six of 36 IRS employees expressed that they were either somewhat dissatisfied or very dissatisfied with the process (see Figure 6).

**Figure 6: IRS Employee Satisfaction With the Reasonable Accommodation Process**

	Fully Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied	TOTAL
<b>Number of Respondents</b>	15	15	3	3	36
<b>Percentage of Total</b>	42%	42%	8%	8%	

*Source: Interviews that TIGTA conducted with a non-probability sample of requesters.*

Further, 16 of 36 interviewees responded that delays in the process resulted in downtime or inefficiencies, such as slower response times and making mistakes in their work. See Appendix V for the remainder of the TIGTA interview questions and responses.

<sup>23</sup> As a non-probability sample was selected, the interview results cannot be projected to the entire population of employees whose 836 Requests were closed in FYs 2013 and 2014.



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*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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## Appendix I

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

Our overall objective was to determine whether the IRS can effectively assess its ability to provide reasonable accommodations involving adaptive technology in a timely manner. To accomplish this objective, we:

- I. Identified standards that the IRS must follow to measure the timeliness of providing adaptive technology accommodations to requesters.
  - A. Reviewed the IRM<sup>1</sup> and other relevant internal IRS documents to identify the IRS's stated reasonable accommodation policies and procedures, program controls, and performance standards.
  - B. Interviewed IRS staff responsible for reasonable accommodations involving adaptive technologies to discuss program controls and other aspects of service delivery.
  - C. Determined whether standards, apart from those included in IRS policies, are available to measure the timeliness of providing adaptive technology.
- II. Identified those adaptive technology requests that the IRS classified as having extenuating circumstances.
  - A. Analyzed ALERTS<sup>2</sup> adaptive technology reasonable accommodation data with the issue code 836, *Special Equipment & Assistive Device – IRAP*, for FY 2013 and FY 2014.
  - B. Selected a non-probability sample of 40 employees whose 836 Request was closed in either FY 2013 or FY 2014 to get a sense for their opinion of the service they received. Because some employees were not available when the interviews were conducted, TIGTA was able to contact only 36 IRS employees. As a non-probability sample was selected, the interview results cannot be projected to the entire population of employees whose 836 Requests were closed in FYs 2013 and 2014.

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<sup>1</sup> The IRM is the IRS's primary source of instructions to its employees relating to the administration and operation of the IRS. The manual contains the directions employees need to carry out their operational responsibilities.

<sup>2</sup> ALERTS is the IRS's labor and employee relations tracking tool and the official electronic system of record for all activity related to provision of reasonable accommodations. Data are entered in the ALERTS database by the RAC and include information about the employee requesting the accommodation, the manager's contact information, the type of disability, extenuating circumstances (if they exist), all relevant dates, and descriptions of all activities that occurred during the process of providing the accommodation.



*The Internal Revenue Service Needs to Set Meaningful Time  
Limits for Most Reasonable Accommodation Requests for  
Adaptive Technology*

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**Appendix II**

*Major Contributors to This Report*

Kevin P. Riley, Director, Inspections & Evaluations  
Meredith McDaniel, Supervisory Auditor  
Lindsay Steward, Lead Program Analyst  
Mark Anderson, Program Analyst



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*The Internal Revenue Service Needs to Set Meaningful Time  
Limits for Most Reasonable Accommodation Requests for  
Adaptive Technology*

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**Appendix III**

*Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Chief Technology Officer OS:CTO  
Chief of Staff C:EDI  
Director, Internal Revenue Disability Office C:EDI:IDO  
Director, Business Planning and Risk Management OS:CTO:SP:BPRM  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Director, Office of Audit Coordination OS:PPAC:AC  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaisons:  
    Chief Technology Officer OS:CTO  
    Executive Director, Equity, Diversity, and Inclusion C:EDI



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

**Appendix IV**

*Number of 836 Requests With the Designated Extenuating Circumstance and the Average Net Age*

Types of Extenuating Circumstances	FY 2013			FY 2014			Total		
	# of Requests	% of Requests	Average Net Age (Business Days)	# of Requests	% of Requests	Average Net Age (Business Days)	# of Requests	% of Requests	Average Net Age (Business Days) <sup>2</sup>
IRAP Request Process	178	45%	68	173	52%	67	351	48%	68
Adaptive Equipment Order	167	42%	75	140	42%	77	307	42%	76
Modernization and Information Technology Services Delay With Install	49	12%	81	54	16%	86	103	14%	83
Equipment Training Required	58	15%	96	40	12%	100	98	13%	98
Specialized Equipment Order	53	13%	84	38	11%	85	91	12%	84
Ergonomic Furniture Order	48	12%	111	40	12%	69	88	12%	92
Delay With Response From IRS Employee	37	9%	102	43	13%	83	80	11%	92
Delay With Response From Manager/Deciding Official	31	8%	80	23	7%	70	54	7%	76
Service Ticket Assignment Delay	14	4%	96	31	9%	63	45	6%	73
Waiting for Funding	12	3%	85	23	7%	81	35	5%	82
Medical Documentation Delay (Initial)	13	3%	86	21	6%	87	34	5%	87

<sup>1</sup> Some 836 Requests are assigned multiple extenuating circumstances; therefore, the sums of the “# of Requests” columns exceed the number of 836 Requests closed each fiscal year, and the sums of the respective “% of Requests” columns are greater than 100 percent.

<sup>2</sup> Average Net Age (Business Days) includes the date the request was received and closed.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

Types of Extenuating Circumstances	FY 2013			FY 2014			Total		
	# of Requests	% of Requests	Average Net Age (Business Days)	# of Requests	% of Requests	Average Net Age (Business Days)	# of Requests	% of Requests	Average Net Age (Business Days) <sup>2</sup>
Ergonomic Assessment Needed	16	4%	129	11	3%	104	27	4%	119
Employee on Extended Leave	6	2%	111	18	5%	100	24	3%	103
Remove/Change Structural Barriers	9	2%	129	5	2%	137	14	2%	132
Medical Documentation Delay (Supplemental)	9	2%	84	4	1%	123	13	2%	96
Real Estate and Facilities Management <sup>3</sup> Delay With Delivery/Install	5	1%	171	6	2%	59	11	2%	110
Waiting for Federal Occupational Health Assessment Response	7	2%	163	3	1%	107	10	1%	146
Equipment Backorder	5	1%	94	4	1%	111	9	1%	102
Business Unit Delay in Placing Order	3	1%	107	5	2%	61	8	1%	78
Reassignment Position Search	3	1%	198	4	1%	144	7	1%	167
Change in Tour of Duty/Shift Delay	2	1%	59	3	1%	85	5	1%	75
Requested Qualifications From Personnel	1	<1%	219	4	1%	111	5	1%	132
Environment Assessment Delay	0	0%	N/A	3	1%	114	3	<1%	114
Parking Issue	2	1%	61	0	0%	N/A	2	<1%	61

<sup>3</sup> Prior to October 1, 2014, the Real Estate and Facilities Management Office was a separate delivery channel responsible for delivering accommodations that involved furniture, workplace accessibility, and/or building modifications.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

**Appendix V**

*Interview Results of Internal Revenue Service Employees Requesting Reasonable Accommodations Through the Information Resources Accessibility Program*

**Interview Questions**

1. Did you get what you needed to do your job?
2. Did you get what you needed in a timely manner?
3. How long did it take?
4. Did any relevant delays result in downtime or any inefficiencies?
5. Were you kept informed of the status of your accommodation request as it was being processed?
6. How would you rate your overall reasonable accommodation request experience - fully satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied?
7. If you were not fully satisfied, why not (only if response to question 6 is other than fully satisfied)?
8. Are there any additional comments or suggestions about the process or your experience that you would like to share with us?

**Interview Results**

Answers to questions 3, 7, and 8 were not included in the following table because they are qualitative in nature and therefore not readily quantifiable. Answers to question 6 can be found in Figure 6 of this report.

	<b>Yes</b>	<b>% Yes</b>	<b>No</b>	<b>% No</b>	<b>Other</b>	<b>% Other</b>	<b>TOTAL</b>
<b>Question #1<sup>1</sup></b>	29	81%	6	17%	1	3%	36
<b>Question #2</b>	22	61%	14	39%	0	0%	36
<b>Question #4</b>	16	44%	20	56%	0	0%	36
<b>Question #5</b>	31	86%	5	14%	0	0%	36

<sup>1</sup> Due to rounding, the percentages for this question will not sum to 100 percent.



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*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

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## Appendix VI

### *Management's Response to the Draft Report*

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

October 1, 2015

Gregory D. Kutz  
Acting Deputy Inspector General for Inspections and Evaluations  
Treasury Inspector General for Tax Administration  
Washington D.C.

Dear Mr. Kutz,

Thank you for the opportunity to review your draft evaluation report titled "The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology" (#IE-14-006). Your evaluation focused on the manner in which the IRS fulfills requests from IRS employees for reasonable accommodations involving adaptive technology, and more specifically on the timeliness of the Service's actions.

The draft evaluation report notes that during Fiscal Years 2013 and 2014 requests for reasonable accommodations involving adaptive technology were closed in an average of 70 business days, whereas the Department of the Treasury and the IRS previously established timeframes of 20 and 15 days respectively absent extenuating circumstances. While extenuating circumstances are expected to be rare, the IRS indicated extenuating circumstances existed in connection with 97% of requests involving adaptive technology (ALERTS Issue Code 836). The IRS appreciates that the draft report notes that a significant majority of recipients of adaptive technology as an accommodation were satisfied with the service they received, but also shares the concern regarding the timeliness of service delivery as delays to effective accommodation often contribute to greater inefficiency and decreased morale among impacted employees.

Although questions regarding the timeliness of reasonable accommodations delivery and the frequent designation of accommodation requests as involving extenuating circumstances had come to the attention of IRS management, the Service greatly appreciates not only the time and effort invested by TIGTA in evaluating these matters but even more so the data and analysis TIGTA has shared with the Service. TIGTA's support has already proven very beneficial as the IRS reevaluates its related processes and metrics.

The Service would like to note two items: Initially, beginning on page two the draft report describes the reasonable accommodations process in part by stating "[o]nce a reasonable accommodation is approved, the [Reasonable Accommodations Coordinator] will secure all of the services and/or equipment needed to fulfill the request..." Strictly speaking, the Reasonable Accommodations Coordinator only facilitates the process whereas management is responsible for securing the accommodation. Secondly, the IRS would like to emphasize that even where extenuating circumstances do exist it is the Service's expectation that reasonable accommodations be provided as expeditiously as possible.



*The Internal Revenue Service Needs to Set Meaningful Time Limits for Most Reasonable Accommodation Requests for Adaptive Technology*

As noted in the draft evaluation report, the IRS is moving to acquire a database which will allow the Service to better track and control its responses to requests for reasonable accommodation as well as more accurately measure and assess systemic performance. After examining the matter the IRS has reduced the number of recognized extenuating circumstances from 24 to six. The IRS is exploring ways to make procurement, delivery, configuration and setup of adaptive technology more efficient, and to identify timeframes for fulfilling requests for adaptive technology which both reflect the realities of an often multifaceted process and demonstrate the IRS's commitment to rapidly meeting the needs of employees with disabilities. A change to the current timeframe for providing reasonable accommodations absent extenuating circumstances will need to be negotiated with the National Treasury Employees Union when Article 55 of the National Agreement can be reopened in approximately two years.

Given the work involved in improving procurement and other related processes, establishing timeframes based on real-world conditions and experience as well as the need to bargain, the draft evaluation report's references to the IRS concluding its process assessment by October 2015 and establishing new timeframes by January 2016 appear overly optimistic. The IRS recognizes however that time is of the essence and is committed to revamping its reasonable accommodations processes and metrics promptly. The IRS has included a plan for addressing these matters in its annual Management Directive 715 Report to the Equal Employment Opportunity Commission and will continue to provide progress updates to the EEOC as the Commission has oversight responsibility for federal EEO programs.

Thank you for devoting yourself and your organization to assisting the IRS with this evaluation of the reasonable accommodations processes and metrics, and for furthering the Service's efforts to build a model EEO program and a working environment inclusive of persons with disabilities.

Sincerely,

Susan B. Greer  
Acting Executive Director  
Equity, Diversity & Inclusion

cc: Kevin P. Riley; TIGTA  
Meredith C. McDaniel; TIGTA  
Lindsay M. Steward; TIGTA  
Michael E. McKenney; TIGTA  
David J. Barnes; TIGTA  
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