



*Telephone Performance Measures Do Not
Provide an Accurate Assessment of
Service to Taxpayers*

June 12, 2019

Reference Number: 2019-40-041

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.

Redaction Legend:

1 = Tax Return/Return Information

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HIGHLIGHTS

TELEPHONE PERFORMANCE MEASURES DO NOT PROVIDE AN ACCURATE ASSESSMENT OF SERVICE TO TAXPAYERS

Highlights

Final Report issued on June 12, 2019

Highlights of Reference Number: 2019-40-041 to the Commissioner of Internal Revenue.

IMPACT ON TAXPAYERS

Each year, millions of taxpayers call the IRS toll-free telephone assistance lines seeking help to understand the tax laws and meet their tax obligations. Telephone assistance is crucial to the IRS's mission to "Provide America's taxpayers top quality service by helping them to understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all."

WHY TIGTA DID THE AUDIT

This audit was initiated to evaluate whether IRS telephone measures accurately reflect the performance and accuracy of service provided to taxpayers. While the IRS tracks multiple performance measures for its telephone services, it formally reports only four to external stakeholders, with Level of Service being its primary measure.

WHAT TIGTA FOUND

The IRS's telephone performance measures do not reflect overall call demand or performance for IRS telephone assistance. The Level of Service, as calculated by the IRS, does not account for total taxpayer demand, the cost of providing telephone service, the time it takes taxpayers to talk to an assistor, or the level of resources the IRS is able to devote to telephone service. Further, TIGTA identified that, in some instances, IRS management does not clearly disclose in congressional testimony and in reports to external stakeholders that the Level of Service only includes the 30 Accounts Management function's telephone lines. For Fiscal Year 2018, the IRS had 110 toll-free

telephone lines but calculated the Level of Service based on only Accounts Management function's 30 (27 percent) telephone lines.

The IRS has not made sufficient progress to offer taxpayers the same telephone service that they receive from other organizations. For example, the IRS currently does not offer taxpayers a customer callback service.

Finally, our review of 111 tax law calls and 116 tax account calls that the IRS received from January 1 to April 30, 2018, identified that the IRS did not accurately evaluate eight (7.2 percent) of the tax law calls and five (4.3 percent) of the tax account calls for customer accuracy. TIGTA projects that 222 of the 3,079 tax law calls and 228 of the 5,303 tax account calls may not have been accurately evaluated for customer accuracy.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS: 1) update its externally reported performance measures to include calculating and externally reporting Level of Access, 2) include all IRS telephone lines in the calculation of the Level of Service or disclose that the Level of Service represents only those taxpayers who call the Accounts Management function's telephone lines, 3) ensure that quality reviewers properly review calls and accurately report errors, and 4) update internal guidelines to require customer service representatives to verify taxpayers' comprehension of the information given to them or ask taxpayers if all their questions were answered at the end of the call to ensure that taxpayer questions are resolved the first time.

IRS management agreed with all of our recommendations. However, the IRS's planned corrective actions to follow existing procedures will not address the deficiencies cited in the report. Additional actions are needed to ensure that calls are properly reviewed, errors are accurately reported, and taxpayer's questions are resolved the first time.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

June 12, 2019

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Telephone Performance Measures Do Not Provide
an Accurate Assessment of Service to Taxpayers (Audit # 201840025)

This report presents the results of our review to evaluate whether Internal Revenue Service (IRS) telephone measures accurately reflect performance and accuracy of service provided to taxpayers. This audit is included in our Fiscal Year 2019 Annual Audit Plan and addresses the major management challenge of Providing Quality Taxpayer Service.

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

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



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Abbreviations

AM	Accounts Management
CQRS	Centralized Quality Review System
CSR	Customer Service Representative
FY	Fiscal Year
IRS	Internal Revenue Service
LOA	Level of Access
LOS	Level of Service
TIGTA	Treasury Inspector General for Tax Administration
W&I	Wage and Investment



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Background

Each year, millions of taxpayers call the Internal Revenue Service’s (IRS) toll-free telephone assistance lines seeking help to understand the tax laws and meet their tax obligations. Telephone assistance is crucial to the IRS’s mission to “Provide America’s taxpayers top quality service by helping them to understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.” The telephone is still one of the preferred methods for taxpayers to contact the IRS.

When calling the IRS’s telephone lines with a tax account or tax law question, the taxpayer must navigate an automated menu of four main options, each with multiple secondary options. Based on the options selected, the taxpayer’s call is either transferred to a customer service representative (CSR), referred to as “Assistor Call Answered,” or answered systemically, referred to as “Automated Call Answered,” by one of the telephone system’s prerecorded scripts. CSRs work in the Wage and Investment (W&I) Division, which operates 25 call sites throughout the Nation. Figure 1 provides a breakdown of the number of calls that were answered by an assistor or answered systemically for Fiscal Years¹ (FY) 2016 through 2018.

***Figure 1: Number of Calls Answered by a CSR or
With Automation in FYs 2016 Through 2018***

	FY 2016	FY 2017	FY 2018
Assistor Calls Answered	25,544,594	23,187,265	25,295,849
Automated Calls Answered	38,286,569	29,195,567	29,629,855
Total Calls Answered	63,831,163	52,382,832	54,925,704

Source: IRS Enterprise Telephone Data Warehouse.

Toll-Free telephone assistance performance measures

To evaluate its telephone assistance, the IRS primarily relies on the CSR Level of Service (LOS) performance measure (hereafter referred to as LOS), which is designed to measure taxpayer access to telephone lines in the Accounts Management (AM) function.² While the IRS tracks multiple performance measures for its telephone services, it formally reports only four to

¹ Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government’s fiscal year begins on October 1 and ends on September 30.

² The AM function is in the W&I Division’s Customer Account Services function.



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external stakeholders such as Congress and the Office of Management and Budget. Figure 2 shows the telephone performance measures reported externally to stakeholders.

Figure 2: Performance Measures Reported Externally to Stakeholders

Telephone Performance Measure	2018 Filing Season ³
Level of Service – Measure represents the relative success rate of taxpayers who call the AM function’s telephone lines seeking assistance from a CSR.	80.0%
Customer Contacts Resolved Per Staff Year – Measure represents the number of customer contacts resolved in relation to time expended based on staff year usage.	62,985
Customer Accuracy – Tax Law – Measure represents how often the customer received the correct answer to the tax law inquiry based upon all available information and required actions.	95.3%
Customer Accuracy – Tax Accounts – Measure represents how often the customer received the correct answer to the tax account inquiry and had the case resolved correctly based upon all available information and required actions.	96.1%

Source: W&I Business Performance Review, February 6, 2018. Department of the Treasury IRS Congressional Budget Justification and Annual Performance Report and Plan, FY 2019. IRS Enterprise Telephone Data Warehouse.

The IRS calculates other telephone measures such as the number of Assistor Calls Answered, Average Speed of Answer, Timeliness, and Professionalism and reports them internally (*e.g.*, W&I Division’s quarterly Business Performance Review report). See Appendix IV for definitions of all IRS telephone performance measures and how they are calculated.

Evaluation of toll-free telephone assistance quality

When a taxpayer’s call is routed to a CSR, the conversation is recorded by the IRS’s Contact Recording system. To measure the quality of the assistance provided to taxpayers, the reviewers in the IRS’s Centralized Quality Review System (CQRS)⁴ select a statistical sample of the recorded inbound calls for review. Once the call is selected, the CQRS reviewer listens to the recorded telephone call and determines if the CSR used effective communication techniques and gave clear, accurate answers that addressed the taxpayer’s questions. The reviewer determines if the CSR:

- Provided the correct answer with the correct resolution (Customer Accuracy).

³ The period from January through mid-April when most individual income tax returns are filed.

⁴ The CQRS is in the W&I Division’s Customer Account Services function.



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- Adhered to statutory/regulatory requirements when resolving taxpayer account issues (Regulatory Accuracy).
- Adhered to internal procedures (Procedural Accuracy).

For FY 2018, CQRS reviewers sampled and evaluated 19,931 tax account and 3,862 tax law calls for accuracy. Results from these reviews are used to report the Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts rates for assistance to external stakeholders and to identify training opportunities for CSRs. For FY 2018, the IRS reported 96.1 percent accuracy for tax account calls and 95.4 percent accuracy for tax law calls.

This review was performed in W&I Division offices in Atlanta, Georgia, and Philadelphia, Pennsylvania, from February 2018 through March 2019. 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 findings and conclusions 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

**Telephone Performance Measures Still Do Not Reflect Call Demand
and the Taxpayer Experience**

The IRS's telephone performance measures do not reflect overall call demand for IRS telephone assistance or performance. For example, during an April 2018 congressional hearing on IRS oversight,⁵ the Acting IRS Commissioner stated that the IRS had answered 23 million taxpayer questions and that the average hold time for taxpayers during the 2018 Filing Season was less than six minutes. Members of Congress expressed doubts on the validity of this telephone performance measurement as well as concerns about the number of unanswered calls and the average wait time.

We also identified that, in some instances, IRS management does not clearly disclose in testimony and other reports provided to external stakeholders, including Congress, that the LOS measure does not include all IRS telephone lines. The LOS is calculated based solely on the AM function's 30 telephone lines. As such, the LOS excludes the telephone lines on which other IRS functions respond to taxpayers' calls. Examples include:

- During an April 2016 congressional hearing⁶ on the 2016 Filing Season, Cybersecurity and Protecting Taxpayer Information, the IRS Commissioner stated, "...so far this filing season, the telephone level of service is nearly 75 percent, which is a vast improvement over last year."
- During a March 2017 congressional hearing⁷ on IRS taxpayer service, the Deputy Commissioner for Services and Enforcement stated, "...the average level of service on our toll-free lines during the 2016 tax filing season exceeded 70 percent, compared to the average of 37 percent during the FY 2015 Filing Season...our average for all of FY 2016 ended up at 53 percent...."

⁵ House Oversight and Government Reform Committee, Health Care Subcommittee and Government Operations, Subcommittee Joint Hearing on Oversight Over the IRS, April 17, 2018.

⁶ House Ways and Means Committee, Subcommittee on Oversight, April 19, 2016.

⁷ House Oversight and Government Reform Committee, Subcommittee on Government Operations and Subcommittee on Health Care, Benefits and Administrative Rules on IRS Taxpayer Service, March 8, 2017.



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- During a May 2018 congressional hearing⁸ on the IRS budget and current operations, the Acting Commissioner stated, “The average phone level of service on our toll-free lines for the filing season was about 80 percent.”
- The FY 2017 IRS Management Discussion and Analysis supplemental report noted “Filing season Level of Service reached 79.1 percent, its highest level since 2007. Assistors answered nearly 10 million calls, and addressed another 18 million calls through automated systems.”

The LOS reported by the IRS does not account for the total number of taxpayer calls to all IRS telephone lines. For example, in FY 2018 the IRS had 110 toll-free telephone lines⁹ but calculated the LOS based on taxpayer contacts on only 30 (27 percent) of these lines.¹⁰ The IRS excludes its performance on the other 80 telephone lines from the LOS calculation provided to Congress. For instance, the IRS excludes the Taxpayer Protection Program telephone line in its LOS calculation.¹¹ In FY 2018, the Taxpayer Protection Program telephone line received 3.8 million calls from taxpayers, and CSRs answered 1.9 million of the calls. However, neither the volume of calls nor calls answered on this line were included in the LOS calculation because they are considered calls received on a compliance line.

IRS officials stated that the LOS is a budget-level performance measure and that combining the Customer Account Services function and Compliance function telephone performance would hinder the IRS’s ability to clearly depict the relationship between performance outcomes and funding appropriated by Congress. Figure 3 shows the number of AM function and non-AM function telephone lines included in the LOS measure reported to Congress for FYs 2016 through 2018.

⁸ Senate Appropriations Committee, Subcommittee on Financial Services and General Government on IRS Budget and Current Operations, May 22, 2018.

⁹ See Appendix V for the Non-AM function telephone lines and Appendix VI for AM function telephone lines.

¹⁰ The 30 toll-free telephone lines are the lines managed by the W&I Division’s AM function, which is in the Customer Account Services function.

¹¹ The Taxpayer Protection Program proactively identifies and prevents the processing of identity theft tax returns and assists taxpayers whose identities are used to file such returns. Taxpayers whose returns are selected by this program must contact the IRS to authenticate their identity and confirm that they filed the return.



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Figure 3: Number of IRS Telephone Lines Used and Excluded in the LOS for FYs 2016 Through 2018

Toll- Free Product Lines	FY 2016	FY 2017	FY 2018
Number of AM Function Lines Included in LOS Reported to Congress	29	29	30
Number of Non-AM Function Lines Excluded From LOS Calculation	73	80	80
Total Lines	102	109	110
Percentage of IRS Lines Included in LOS Calculation	28%	27%	27%

Source: IRS Enterprise Telephone Data Warehouse.

The IRS’s reporting of LOS is also inconsistent with the access measurement (*i.e.*, Level of Access (LOA)) reported by the Social Security Administration and tax agencies in the States of California, Georgia, and New York. The LOA reflects the universe of callers seeking assistance that receive it and is the sum of Assistor Calls Answered and Automated Calls Answered divided by Total Dialed Number Attempts during open hours.¹² Figure 4 provides a comparison of the LOS performance measure to the LOA measure.

Figure 4: Telephone Statistics for FYs 2016 Through 2018

Telephone Statistic	FY 2016	FY 2017	FY 2018
Level of Service (reported by IRS)	53.4%	77.1%	75.9%
Level of Access ¹³	48.7%	55.9%	57.3%
Total Dialed Number Attempts (Total taxpayer calls all hours)	147,279,351	104,503,178	107,015,851
Total Dialed Number Attempts After Hours	16,243,827	10,759,795	11,136,874
Automated Calls Answered	38,286,569	29,195,567	29,629,855
Assistor Calls Answered	25,544,594	23,187,265	25,295,849

Source: IRS Enterprise Telephone Data Warehouse. Treasury Inspector General for Tax Administration (TIGTA) calculation of LOA.

¹² Total Dialed Number Attempts during open hours is equal to Total Dialed Number Attempts minus Total Dialed Number Attempts After Hours.

¹³ The LOA we computed includes only AM function’s telephone lines. Data are not available for all IRS lines.



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A prior TIGTA review found that the LOS performance measure does not accurately reflect call demand

In September 2009, we reported¹⁴ that the LOS only reflects the relative success rate of taxpayers who call the AM function's toll-free telephone lines seeking assistance from a CSR. The LOS only measures the success rate of access to the telephone system using the number of calls answered by CSRs. The LOS does not account for total taxpayer demand, the cost of providing telephone service, the time it takes taxpayers to talk to a CSR, or the level of resources the IRS is able to devote to telephone service.

In addition, a review of several government and private sector organizations' toll-free telephone performance measures showed that these organizations included measures that gauge how long it took the caller to reach an assistor as well as a measure of the caller's ability to gain access to the telephone system. We recommended that the IRS develop a quantity outcome measure that accounts for total taxpayer demand and the taxpayer experience (*e.g.*, the Average Speed of Answer) when calling the IRS' toll-free telephone lines. The IRS disagreed with this recommendation and stated that it already has a suite of measures that are used to assess the customer experience. It stated that any new quantity outcome measure would not incorporate TIGTA's characterization of total call demand.

The IRS's benchmark study recommends LOA as an option for reporting taxpayer access to toll-free assistance

In December 2014, the Government Accountability Office reported¹⁵ that the percentage of callers seeking help who received it remained low and wait times remained high compared to prior years. This office noted that one way to improve taxpayer telephone service is to compare it to the best in business, as required by Congress and executive orders. By not comparing itself to other call center operations, the IRS can neither identify and address gaps between actual and desired service nor inform Congress about resources needed to close the gap.

The IRS disagreed with the idea of comparing its telephone service to the best in business, stating that it is not comparable to other organizations and has performed targeted comparisons. Nevertheless, the IRS completed a benchmarking study in February 2016 which acknowledged that other agencies do not measure telephone service using LOS. The study recommended that the IRS consider using the LOA measure for telephone service because it reflects the universe of callers seeking assistance. The study concluded that most of the respondents use a combination of the percentage of call attempts answered within a predefined period of time and the average amount of time callers spend waiting for an assistor. For example, agencies such as the Social Security Administration, California Tax Franchise Board, Georgia Department of Revenue, and

¹⁴ TIGTA, Ref. No. 2009-40-127, *Higher Than Planned Call Demand Reduced Toll-Free Telephone Access for the 2009 Filing Season* (Sept. 2009).

¹⁵ Government Accountability Office, GAO-15-163, *2014 Performance Highlights the Need to Better Manage Taxpayer Service and Future Risks* (Dec. 2014).



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New York Department of Revenue use a service level measure in conjunction with the average time callers wait in the queue for their call to be answered by a CSR.

IRS officials stated that industry standard service level measures assume adequate staffing and are generally based on factors such as the number of calls answered within a specified number of seconds. They added that the IRS uses the LOS as its telephone performance measure because the IRS must operate within a specified amount of funding. However, given that all organizations must operate within a specified amount of funding, this explanation does not justify using the LOS as a performance measure. The LOS, as calculated by the IRS, does not account for total taxpayer demand, the cost of providing telephone service, the time it takes taxpayers to talk to an assistor, or the level of resources the IRS is able to devote to telephone service.

In addition, the IRS calculates its Average Speed of Answer but does not report it to Congress as a measure in the Congressional Budget Justification and Annual Performance Report and Plan. While the IRS stated that it publishes Average Speed of Answer in forums such as its public website, testimony, and for the Government Accountability Office financial audit, Customer Account Services management stated that the Average Speed of Answer is not a budget-level measure. Although it is not a budget-level measurement, the average amount of wait time experienced by those same taxpayers included in the LOS performance measure (Average Speed of Answer) could provide additional insight on the IRS's toll-free telephone performance.

Recommendations

The Commissioner, W&I Division, should:

Recommendation 1: Update telephone assistance performance measures to include calculating and externally reporting LOA.

Management's Response: The IRS agreed with this recommendation and plans to evaluate the performance measures using LOA as supplemental information reported with its traditional LOS measure. However, the IRS stated that it does not have the independent authority to change budget-level measures such as LOS. IRS management plans to continue to report the CSR LOS measure as directed by the Congressional Budget Justification and Annual Performance Report and Plan.

Office of Audit Comment: In reference to our calculation of the LOA, the IRS states that the calculations are erroneous because we did not consider data the IRS provided. That is not the case. In fact, TIGTA auditors worked with the IRS to gain an understanding of the data provided and how those data could potentially affect the accuracy of our calculation. Based on this, we removed the after-hours calls from our calculation because we agreed with the IRS that the assistors did not have an opportunity to answer those calls. However, as it relates to the removal of transfers in and transfers out as well as calls due to weather-related call center closures, we disagreed. We



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explained to the IRS that we did not remove the transfers in and out because those calls are already counted as calls allowed into the telephone queue, and we did not remove weather-related calls because those are routed to an open call center.

Recommendation 2: Include all toll-free telephone lines in the calculation of the LOS performance measure reported externally or disclose that the reported LOS represents only those taxpayers calling the AM function telephone lines rather than all IRS toll-free telephone lines.

Management's Response: The IRS agreed with the alternative recommendation on disclosing what is represented by the CSR LOS measure. IRS management plans to review disclosures reflected in future reporting and plans to ensure that the measure's definition and the context in which it is presented is clear.

Sufficient Progress Has Not Been Made to Improve Telephone Service Technology

The IRS has not made sufficient progress to improve its telephone service technology and offer taxpayers the same quality of telephone service that they receive from other organizations. For example, the IRS currently does not offer taxpayers a customer callback service. A callback service would allow a taxpayer who has called the IRS and is waiting on hold to request a callback from the IRS. Taxpayer experience would be improved because the taxpayer would not have to spend time on hold or call at another time to reach a CSR.

W&I Division management stated that it first requested funding to implement a customer callback service in FY 2012. However, other IRS priorities and budget limitations have hindered the IRS's progress in developing this service. The IRS has made some progress in this area. For example, in June 2018, the IRS completed a key prerequisite for developing the customer callback service when it upgraded its automated call distributor¹⁶ equipment and completed other hardware and software upgrades. These upgrades allow voice calls using a broadband Internet connection instead of an analog phone line. In addition, the IRS reported that it implemented a customer callback feature for a small number of callers during the 2019 Filing Season to collect data about taxpayer behavior and controls needed to successfully implement the service on all IRS telephone lines.

The W&I Division submitted a five-year request for more than \$17 million for an enterprise-level callback solution through the Enterprise Unfunded Requirement process.¹⁷ However, even with this funding and the completed telephone hardware and software upgrades,

¹⁶ The automated call distributor equipment allows the IRS to route calls to the next available agent regardless of the agent's location.

¹⁷ The Enterprise Unfunded Requirement process is the channel through which all short-term and long-term requirements are prioritized and considered by IRS leadership for resource decision-making.



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IRS officials stated that they do not expect the customer callback service to be fully implemented for at least another four years.

Quality Review Errors Result in Customer Accuracy Measures for Tax Law and Tax Account Assistance Not Being Correct

Our review¹⁸ of 111 tax law calls and 116 tax account calls, received from January 1, 2018, to April 30, 2018, and evaluated by CQRS reviewers, identified that the CQRS did not accurately evaluate eight (7.2 percent) of the tax law calls and five (4.3 percent) of the tax account calls for customer accuracy.¹⁹ For each call, the CQRS reviewer did not correctly identify CSR errors and, as a result, incorrectly scored the call. Based on our results, we project that 222 of the 3,079 CQRS-reviewed tax law calls²⁰ and 228 of the 5,303 tax account calls²¹ may not have been accurately evaluated for customer accuracy. Examples of the errors for which the CQRS did not correctly code the call defects include:

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***** 1 *****²² ***** 1 *****
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¹⁸ We selected two statistical samples using a 90 percent confidence level, a ± 5 percent precision rate, and a 10 percent error rate, resulting in 111 tax law calls and 116 tax account calls. The population of tax law calls from which we selected our sample was 3,079. The population of tax account calls was 5,303.

¹⁹ We evaluated each sampled call for Timeliness, Professionalism, Procedural Accuracy, Regulatory Accuracy, and Customer Accuracy.

²⁰ When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 114 and 385 (where the 114 and 385 represent the lower and upper range, respectively).

²¹ When projecting the results of our statistical sample, we are 90 percent confident that the actual total amount is between 92 and 466 (where the 92 and 466 represent the lower and upper range, respectively).

²² ***** 1 *****



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*****1*****
*****1*****
*****1*****. CQRS
officials disagreed with our conclusion that this was a customer accuracy error. They
stated that since *****1*****
*****1*****
*****1*****. However, IRS procedures state that use of the
Interactive Tax Law Assistant tool is mandatory for covered tax law topics, and
exceptions to using this tool should occur rarely (such as when taxpayers cannot provide
the information needed to apply the tax laws to their individual situation). ****1****
*****1*****
*****1*****.

For taxpayer questions about the Shared Responsibility Payment, the Interactive Tax Law
Assistant tool prompts the CSR to ask the taxpayer questions such as the tax year and
filing status, whether the taxpayer can be claimed as a dependent on another taxpayer's
tax return, whether the members of the household had insurance coverage for all
12 months of the year, and issues regarding coverage exemptions. In addition, if CSRs
are unable to provide an answer after using the Interactive Tax Law Assistant tool, they
should always offer the taxpayer the option to obtain the appropriate tax forms and
publications. By not following the Interactive Tax Law Assistant probes and offering
instructions on how to obtain the appropriate tax publications, *****1*****
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1. This confirmation includes asking taxpayers to verify whether their refund should
be issued by check, direct deposit to the taxpayer's bank account, or a credit for the next
tax year. If the refund preference is direct deposit, the CSR is also required to ask the
taxpayer to verify the bank routing and account numbers on the return. Finally, the CSR
is required to advise the taxpayer to allow nine weeks for refund issuance, and, if the



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Recommendation

The Commissioner, W&I Division, should:

Recommendation 3: Ensure that CQRS reviewers properly review calls and accurately report errors.

Management's Response: The IRS agreed with this recommendation and plans to continue following its existing procedures for its quality review program. IRS management noted that its procedures, along with its embedded quality assurance program, defines both the policy governing the quality review program and how it is executed. Additionally, CQRS has control processes that both monitor the quality review program and ensures that multilevel reviews of work products are performed by reviewers, team leads, program analysts, and management.

Office of Audit Comment: Management's corrective action does not address our recommendation. Although management cites that it will continue to follow existing quality review program procedures and CQRS control processes, our review identified that these processes and procedures were not being followed. Management's corrective action does not include steps to be taken to *ensure* that CQRS reviewers follow established processes and procedures for reviewing calls and accurately reporting errors.

Recommendation 4: Update internal guidelines to once again require CSRs to verify taxpayers' comprehension of the information given to them or ask taxpayers if all their questions were answered at the end of the call to ensure that the taxpayer questions are resolved the first time and alleviate the need for the taxpayers to call the IRS again to ask additional questions.

Management's Response: The IRS agreed with this recommendation and noted that its internal guidelines do require CSRs to verify that callers have comprehended the information provided by asking, "Have I answered all your questions?" or "Do you understand the information I have given you today?" The IRS stated that an exception to this requirement is permitted when a CSR determines that the caller understands what has been shared with them.

Office of Audit Comment: Although IRS management agreed with our recommendation, their corrective actions will not ensure that taxpayer's questions are resolved the first time. The guidelines note that it is not necessary to verify the caller's comprehension if it is clear that the caller comprehends the information provided during the call (*i.e.*, caller repeats the information back to the assistor, states that he/she understands, *etc.*). As stated in this report, for 35 (30 percent) of the 116 tax account calls we evaluated, the CSRs did not verify taxpayers' comprehension of the information given or ask if all their questions were answered at the end of the call.



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Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to evaluate whether IRS telephone measures accurately reflect performance and accuracy of service provided to taxpayers. To accomplish our objective, we:

- I. Determined if IRS telephone performance measures provide a meaningful and accurate assessment of telephone service.
 - A. Determined whether the LOS calculation adequately represents the toll-free performance measure of customer service provided.
 - B. Determined if the IRS's current LOS calculation is following best practices and providing an industry-comparable assessment for a call center environment.
 - C. Completed a three-year trend analysis (FYs 2016 through 2018)¹ on the telephone lines that the IRS used to calculate its externally reported LOS and determined the effect of including all toll-free lines.
 - D. Contacted the Social Security Administration and the taxing authorities of the States of California, Georgia, and New York to determine their reported telephone performance measures and to whom those measures are reported.
- II. Determined if the IRS has taken sufficient actions to improve its telephone service technology.
 - A. Determined steps completed to implement the recommendation to explore the use of new technology to improve the customer experience in the 2016 benchmarking study.
 - B. Interviewed IRS management to determine the progress of initiatives to improve telephone services technology.
- III. Determined if data the IRS used to calculate the Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts rates for the 2018 Filing Season² are valid and reliable.
 - A. Determined the purpose of the CQRS and its role in providing information for the Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts rates.

¹ Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.

² The period from January through mid-April when most individual income tax returns are filed.



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- B. Evaluated a statistically valid sample of Data Collection Instruments from the National Quality Review System database that were previously reviewed by CQRS reviewers used in the calculation of the Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts rates for the 2018 Filing Season.
1. Accessed the National Quality Review System and extract the Data Collection Instrument header information for the period January 2 through April 30, 2018, for the populations of 5,303 tax account calls and 3,079 tax law calls. We assessed the reliability of the telephone call data by reviewing existing information about the data and the system that produced them and interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.
 2. Selected a random sample of 116 tax account calls and 111 tax law calls using a 90 percent confidence level, ± 5 percent precision margin, and 10 percent error rate. Using a random number generator, we selected the calls for review. The TIGTA's contracted statistician assisted with developing and reviewing the sampling plans and projections.
 3. Reviewed the sample of calls and supporting documentation to assess the accuracy of the CSR's assistance. We compared our results to the CQRS's Data Collection Instrument header and attribute coding for the sample of calls to determine if we agreed with the CQRS rating of the call.
 4. Provided the Data Collection Instruments for exception cases to CQRS management to determine the cause.

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 that the following internal controls were relevant to our audit objective: processes and procedures used to ensure that IRS telephone performance measures provide a meaningful and accurate assessment of telephone service; processes for ensuring that telephone service improvements are sufficient; and processes and procedures to ensure the validity and reliability of data used to calculate the Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts rates. We evaluated these controls by reviewing policies and procedures, interviewing employees and management, and analyzing data.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Commissioner, Wage and Investment Division
Deputy Commissioner, Wage and Investment Division
Director, Customer Account Services, Wage and Investment Division
Director, Accounts Management, Wage and Investment Division
Director, Joint Operations Center, Wage and Investment Division
Director, Office of Audit Coordination



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Appendix IV

Definitions and Calculations of Telephone Performance Measures

- **Customer Service Representative Level of Service:** The relative success rate of taxpayers that call seeking assistance from a CSR.

Formula/Methodology – (Assistor Calls Answered + Automated Calls Answered (Info Messages)) / (Assistor Calls Answered + Automated Calls Answered (Info Messages) + Emergency Closed + Secondary Abandons + (Add either Calculated Busy Signals OR Network Incompletes) + (Add either Calculated Network Courtesy Disconnects OR Total Courtesy Disconnects).

- **Customer Contacts Resolved per Staff Year:** The number of Customer Contacts Resolved in relation to time expended based on staff year usage.

Formula/Methodology – Assistor Calls Answered + Automated Calls Answered + Web Services Completed + Electronic Interactions + Customer Accounts Resolved (Paper) Accounts Management / Staff Years.

- **Customer Accuracy – Tax Law and Customer Accuracy – Tax Accounts:** Customer Accuracy is defined as a live assistor giving the correct answer with the correct resolution. It measures how often the customer received the correct answer to his or her inquiry or had his or her case resolved correctly based upon all available information and required actions. This measure applies to all tax law and tax account calls.

Formula/Methodology – For each measure, it is calculated based on Defects Per Opportunity, which focuses on how many attributes were scored incorrectly versus how many possible attributes applied to that particular call. It is calculated by dividing the number of errors by the total number of opportunities for a call, then subtracting that figure from one (1). (In this particular measure, there is only one attribute [opportunity] per call.)

The monthly call volume and monthly weighting of the accuracy projections are based on volume of calls handled.

- **Customer Account Services (CAS) Assistor Calls Answered:** The count of all CAS Assistor Calls Answered at AM function sites.

Formula/Methodology – Assistor Calls Answered is based on the final destination application of the call, filtered by dialed number. Credit for the call is applied to the appropriate product line.



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- **Average Speed of Answer:** A measure of the average number of seconds customers waited in an assistor queue before receiving service.

Formula/Methodology – Total number of seconds that customers who did not abandon the call waited in a queue for service at the assistor level **divided by** the total AM function services provided.

- **Average Handle Time:** A measure of the average amount of time (seconds) the assistor spent assisting the customer. This measure includes talk, hold, and wrap (after-call work) times.

Formula/Methodology – Sum of handle time at the assistor level / sum of assistor services provided. Handle time is the sum of assistor time spent in work-ready states: talking with customers, customer on hold, and after-call work (wrap) obtained from the call records.

- **Timeliness:** Resolving an issue in the most efficient manner through the use of proper workload management and time utilization techniques.
- **Professionalism:** Promoting a positive image of the IRS by using effective communication techniques.
- **Regulatory Accuracy:** Adhering to statutory/regulatory process requirements when making determinations on taxpayer accounts.
- **Procedural Accuracy:** Adhering to nonstatutory/nonregulatory internal process requirements.



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Appendix V

*Non-Accounts Management Function
Telephone Lines*

Count	Dialed Number	Dialed Number Name
1	855-819-3206	Affordable Care Act Information English
2	866-937-4130	Affordable Care Act Information Reporting Line
3	855-819-3207	Affordable Care Act Information Spanish
4	877-275-8271	ASK Taxpayer Advocate Service
5	855-814-5755	Automated 6020b
6	800-829-3903	Automated Collection System Small Business
7	267-941-1004	Automated Collection System Small Business International
8	855-519-4965	Automated Collection System Small Business International
9	833-282-7220	Automated Collection System Special Compliance Personnel
10	866-897-3370	Automated Substitute for Refund Hold Reconsideration
11	866-681-4271	Automated Substitute for Return
12	866-897-3315	Automated Substitute for Return Refund Hold
13	267-941-1026	Automated Underreporter International
14	800-829-8310	Automated Underreporter Small Business
15	866-379-6176	Automated Underreporter Soft Notice Small Business
16	866-449-8593	Automated Underreporter Soft Notice Wage and Investment
17	800-829-3009	Automated Underreporter Wage and Investment
18	866-270-0733	Bank Secrecy Act Hotline
19	313-234-6146	Bank Secrecy Act International Commissioner's Discretionary Rule Foreign Bank and Financial Accounts
20	855-740-9781	Centralized Insolvency Operation
21	859-320-3526	Centralized Lien
22	844-398-5025	Centralized Offer in Compromise Monitored Offer in Compromise



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Count	Dialed Number	Dialed Number Name
23	844-805-4980	Centralized Offer in Compromise Monitored Offer in Compromise
24	800-831-0284	Collection Centralized Processing
25	800-908-0368	Combat Zone
26	866-237-8828	Earned Income Tax Credit
27	855-554-5919	Earned Income Tax Credit Preparer Due Diligence
28	866-255-0654	e-helpdesk
29	888-201-0189	Employer Identification Number Direct
30	855-472-5540	Enrolled Agent Help Desk
31	866-699-4083	Estate and Gift
32	267-941-1037	Examination International
33	866-897-0161	Examination Small Business
34	866-897-0177	Examination Wage and Investment
35	866-699-4096	Excise
36	859-320-3581	Excise International
37	859-669-5733	Excise International
38	800-462-9029	Federal Emergency Management Agency
39	877-803-4414	Federal Emergency Management Agency Help
40	800-829-3676	Forms
41	866-883-0235	Frivolous Filer
42	844-320-8010	Gaming and Marijuana Enforcement
43	866-591-0860	Government Liaison and Disclosure Helpdesk
44	877-571-4712	Information Reporting and Document Matching Business Underreporter
45	801-612-4822	Information Reporting and Document Matching International
46	866-455-7438	Information Returns Branch
47	304-263-8700	Information Returns Branch International
48	800-919-0318	Information Returns Branch International
49	855-851-2009	Innocent Spouse
50	800-973-0424	Insolvency



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Count	Dialed Number	Dialed Number Name
51	800-829-0994	Installment Agreement Electronic
52	800-831-0273	Installment Agreement Partial Pay
53	866-883-0226	Installment Agreement/Balance Due
54	866-897-4289	Installment Agreements Manually Monitored
55	844-550-6190	Lead Gate
56	800-913-6050	Lien External
57	800-913-4170	Lien Internal
58	866-213-5522	Monitoring Room
59	800-830-8408	Nextalk Atlanta
60	855-835-8443	Nextalk Dallas
61	888-841-4648	Online Services Information Hotline
62	866-559-3921	Personal Identification Number Reentry
63	844-875-3420	Private Debt Collection
64	866-383-4543	Rebate English
65	866-383-8171	Rebate Spanish
66	855-873-2100	Return Integrity and Compliance Services Automated Questionable Credit
67	844-854-0075	Small Business Examination Information Reporting and Document Matching
68	877-766-2161	Small Business Predictive Dialer
69	800-829-0433	Tax Fraud
70	855-572-0740	Taxpayer Protection Program International
71	800-830-5084	Taxpayer Protection Unit
72	855-481-5530	Taxpayer Relations
73	800-829-4477	TeleTax
74	844-900-8490	Teletype Back Door
75	800-829-4059	Teletypewriter
76	800-829-7650	Wage and Investment Automated Collection Service
77	855-343-0057	Wage and Investment Compliance Identity Theft Line
78	855-398-8175	Wage and Investment Examination Pilot



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Count	Dialed Number	Dialed Number Name
79	877-968-3413	Wage and Investment Predictive Dialer
80	855-839-2235	Withholding Compliance

Source: *Product Line Snapshot Template.*



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Appendix VI

*Accounts Management Function
Telephone Lines*

Count	Dialed Number	Dialed Number Name
1	855-723-2060	Accounts Management Help Line
2	800-919-0452	Affordable Care Act Hotline
3	800-908-4184	American Recovery and Reinvestment Act Notice Response Line
4	800-829-4933	Business and Specialty Tax Services Line
5	800-829-0115	Business Master File Customer Response
6	800-830-5215	Business Master File Notice Pilot
7	866-704-7388	Electronic Filing Personal Identification Number Help
8	800-919-0352	First-Time Home Buyer Credit
9	844-853-7210	Health Coverage Tax Credit Effective Dec 2016
10	800-908-4490	Identity Theft
11	800-829-1040	Individual Income Tax Services
12	800-908-9982	Individual Taxpayer Identification Number
13	855-790-8775	International
14	866-682-7451	Leverage Resources and Optimize Services Notice Segmentation
15	877-777-4778	National Taxpayer Advocate
16	855-223-4017	Penalty Abatement Hotline
17	866-860-4259	Practitioner Priority Service
18	800-829-0582	Refund Call-Back
19	800-829-1954	Refund Hotline
20	800-829-8374	Small Business/Self-Employed Individual Master File Customer Response
21	866-562-5227	Special Services
22	877-829-5500	Tax Exempt and Government Entities
23	866-883-0217	Tax Law



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Count	Dialed Number	Dialed Number Name
24	844-545-5640	Taxpayer Assistance Center Appointment Effective Aug 2015
25	800-908-9946	Transcript
26	800-829-8482	Volunteer Income Tax Assistance
27	800-906-9887	Volunteer Income Tax Assistance – Location
28	800-829-0922	Wage and Investment Individual Master File Customer Response
29	877-570-3536	Wage Information
30	866-464-2050	Where's My Amended Return

Source: Enterprise Snapshot – Product Line Detail Reports.



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Appendix VII

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

MAY 14 2019

MEMORANDUM FOR MICHAEL E. MCKENNEY
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Kenneth C. Corbin 
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Telephone Performance Measures Do Not
Provide an Accurate Assessment of Service to Taxpayers
(Audit # 201840025)

Thank you for the opportunity to review the subject draft report and provide comments. The IRS toll-free telephone system is one of the world's largest customer service telephone operations and receives significant levels of attention from stakeholders and other observers of the IRS's delivery of taxpayer services. For almost two decades, the IRS has reported the Customer Service Representative (CSR) Level of Service (LOS) as a goal in the annual Congressional Budget Justification to communicate to Congress the results it should expect for the attendant amount of funding requested. For that same period, we have reported interim and final CSR LOS results to disclose how well our actual performance in each fiscal year met the goals and aligned to the appropriated funds.

Our reported performance metrics are based on the balanced measures and strategic planning processes that were implemented in response to the Government Performance and Results Act of 1993 (GPRA)¹ and the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA '98)². The GPRA was enacted to hold federal agencies accountable for achieving program results. The RRA '98 called for broad reforms in areas such as the structure and management of the IRS, electronic filing, and taxpayer protection and rights. The first Strategy and Program Plan and performance measures were issued in fiscal year 2000. Since then, the measures have been refined to improve their accuracy and respond to changing needs over time. However, they have retained their core objectives, in alignment with the GPRA, of demonstrating results, being limited to a vital few, covering multiple priorities, and providing useful information for decision making.

¹ GPRA, P.L. 103-62, August 3, 1993.

² RRA '98, P.L. 105-206, July 22, 1998.



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Regarding the CSR LOS measure, it has always been presented in the context of what Congress and the public may expect in return for funding provided to the IRS under the Taxpayer Services appropriation. The Taxpayer Services appropriation provides funding for taxpayer service activities and programs. This includes printing forms and publications, processing tax returns and related documents, offering filing and account services, taxpayer assistance through a variety of channels, and providing taxpayer advocacy services. As noted in your report, since 2009 the TIGTA has reported publicly that LOS only reflects the success rate of taxpayers calling the Accounts Management function's toll-free telephone lines seeking assistance from a CSR and does not account for total taxpayer demand. Therefore, we find your statement that IRS management does not clearly disclose in testimony and other reports that the LOS does not include all IRS telephone lines to be surprising and without merit. Other services related to compliance activities, such as the toll-free telephone lines for the Automated Collection System are funded through the Enforcement appropriation and are excluded from the CSR LOS measure. The absence of this historical context from the report paints a misleading picture of the CSR LOS and how it is used by the IRS, the Congress, and other stakeholders. Further, the 30 toll-free telephone lines comprising the CSR LOS measure in fiscal year 2018 accounted for 78 percent of the of the total telephone traffic that year.

We note that reports published by the Treasury Inspector General for Tax Administration (TIGTA), extending back almost ten years, have reported the CSR LOS and defined it as comprising only the "Customer Account Services Toll-Free" telephone lines³. Similar reporting has also occurred in the interim and final filing season reports issued by the TIGTA each year. In the subject report, where bulleted examples are provided of various hearings and testimony, quoting statements on filing season performance by the IRS Commissioner, the Acting Commissioner, and the Deputy Commissioner for Services and Enforcement, it should be noted that the written testimonies of the Assistant Inspector General for Audit⁴ and the TIGTA⁵, who were also witnesses at the respective hearings, both echo the reported CSR LOS.

We disagree with the comparison of the CSR LOS measure to the Level of Access (LOA) calculated by the TIGTA in Figure 4 of the report. The calculation does not properly recognize the effects of calls transferred in or out, nor does it recognize the

³ TIGTA, Ref. Num. 2009-40-127, *Higher Than Planned Call Demand Reduced Toll-Free Telephone Access for the 2009 Filing Season* (September 8, 2009); TIGTA, Ref. Num. 2010-40-108, *Toll-Free Telephone Access Exceeded Expectations, but Access for Hearing- and Speech-Impaired Taxpayers Could Be Improved*, (September 8, 2010; and TIGTA Ref. Num. 2011-40-087, *Increased Call Demand and Limited Resources Continue to Adversely Affect the Toll-Free Telephone Level of Service*, (August 19, 2011).

⁴ House Oversight and Government Reform Committee, Subcommittee on Government Operations and Subcommittee on Health Care, Benefits and Administrative Rules on IRS Taxpayer Service, March 8, 2017.

⁵ House Oversight and Government Reform Committee, Health Care Subcommittee and Government Operations, Subcommittee Joint Hearing on Oversight Over the IRS, April 17, 2018.



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impact of weather-related call site closures when phone lines are not staffed. We discussed the errors in the TIGTA's calculation with the audit staff, queried our system for the missing data and provided it to the auditors. However, the correct data was not considered, and the erroneous computation remains in the draft report. When we calculated the LOA, using the correct data and the TIGTA's methodology, we calculated the LOA for fiscal years 2016 through 2018 to be 61.2 percent, 70.3 percent, and 70.7 percent, compared to the TIGTA's calculation of 48.7 percent, 55.9 percent, and 57.3 percent, respectively.

We also disagree with the finding related to the Centralized Quality Review System. The audit staff determined that 13 of 227 reviewed cases were scored incorrectly. We disagree with the findings on 10 of the 13 cases and provided our rationale, citing embedded quality review criteria, designed to eliminate subjectivity from the process, under which the cases are evaluated.

Although we disagree with the portrayal of the CSR LOS measure presented in the report, we recognize that its reporting may be misunderstood or misinterpreted by parties unfamiliar with its history or the spending restrictions associated with appropriated funds. We will evaluate the use of an overall LOA as a supplemental measure outside the budgetary arena, and we agree to ensure clarity of the CSR LOS in future presentations. We are also in general agreement with the remaining recommendations.

Attached are our comments and proposed actions to your recommendations. If you have any questions, please contact me, or a member of your staff may contact James P. Clifford, Director, Customer Account Services, Wage and Investment Division, at 470-639-3504.

Attachment



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Attachment

Recommendations

The Commissioner, W&I Division, should:

RECOMMENDATION 1

Update telephone assistance performance measures to include calculating and externally reporting LOA.

CORRECTIVE ACTION

We agree to evaluate using Level of Access as potential supplemental information reported with our traditional Level of Service (LOS) measure; however, it must be understood that the IRS does not have the independent authority to change budget-level measures such as the LOS. We will continue to report the Customer Service Representative (CSR) LOS measure as directed by the Congressional Budget Justification and Annual Performance Report and Plan.

IMPLEMENTATION DATE

October 15, 2020

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

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

RECOMMENDATION 2

Include all toll-free telephone lines in the calculation of the LOS performance measure reported externally or disclose that the reported LOS represents only those taxpayers calling the AM function telephone lines rather than all IRS toll-free telephone lines.

CORRECTIVE ACTION

We agree with the alternative recommendation on disclosing what is represented by the CSR LOS measure. Our past reporting has always been presented and labeled in the context of performance of the Accounts Management toll-free lines funded by the Taxpayer Services appropriation; however, we will review disclosures reflected in future reporting and will ensure the measure's definition and the context in which it is presented is clear.

IMPLEMENTATION DATE

Implemented and ongoing



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RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 3

Ensure that CQRS reviewers properly review calls and accurately report errors.

CORRECTIVE ACTION

We agree with this recommendation and note that our existing procedures, documented in Internal Revenue Manual (IRM) 21.10, Quality Assurance, along with our embedded quality assurance program, define both the policy governing the quality review program and how it is executed. Additionally, the Centralized Quality Review System has control processes that both monitor the quality review program and ensures multi-level reviews of work products are performed by reviewers, team leads, program analysts, and management. We will continue to follow these procedures.

IMPLEMENTATION DATE

Implemented and ongoing

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 4

Update internal guidelines to once again require CSR's to verify taxpayers' comprehension of the information given to them or ask taxpayers if all their questions were answered at the end of the call to ensure that the taxpayer's questions are resolved the first time and alleviate the need for the taxpayer to call the IRS again to ask additional questions.

CORRECTIVE ACTION

We agree that taxpayer comprehension of the information provided to them should be ascertained before calls end. Instructions at IRM 21.1.1.4 (11) require CSRs to verify callers have comprehended the information provided by asking, "Have I answered all your questions?" or "Do you understand the information I have given you today?" An exception to this requirement is permitted when a CSR determines that the caller understands what has been shared with them.



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IMPLEMENTATION DATE

Implemented and ongoing

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Wage and Investment
Division

CORRECTIVE ACTION MONITORING PLAN

N/A