

FY 2004 Data Dictionary

Budget Measures

01-23-04

1.	DESCRIPTION
Operating Division	Wage & Investment: Customer Assistance, Relationships & Education (CARE): Stakeholder Partnerships, Education and Communication (SPEC)
Measure Name	W & I Number of Taxpayer Contacts (Direct)
Type of Measure	Critical Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Pre-Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, SPEC, Contact: Brian Word, Policy Analyst, 404-338-8311
Definition	Number of direct taxpayer contacts made by SPEC employees. Contacts include taxpayer questions answered; Federal returns prepared, seminar attendees, etc. ("State only" assistance is not counted as a contact for this measure.)
a. Reporting Level (s) b. Report Data Source c. Reports	a. SPEC Headquarters; Area b. Individual Master File (IMF) Verification Report and Single Entry Time Report (SETR) for returns prepared c. Taxpayer Information & Education Statistical Reports System (QIER) and/or SPEC Taxpayer Assistance Reporting System (STARS) for other contacts.
Formula/Methodology	SPEC employees complete monthly data collection report(s) and submit to SPEC office. For returns prepared, SETR will be used to determine the percentage of time charged to Direct Return Preparation by SPEC employees. The percentage will be applied to the total number of returns prepared as provided by the IMF Verification Report.
Data Source/Measurement Tools	IMF Verification Report and SETR for returns prepared: Taxpayer Information & Education Statistical Reports System (QIER) and/or SPEC Taxpayer Assistance Reporting System (STARS) for other contacts.
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: This measure is the number of taxpayer contacts for which information and a SPEC employee has delivered assistance. This includes the number of returns prepared through Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE), and various other SPEC outreach programs. The overall goal of delivering information and assistance to taxpayers is to reduce the burden on taxpayers in meeting their tax obligations.

Data Limitations: The QIER system only allows data to be pulled as of the day the user accesses the system or at the end of a month. It does not allow the user to query the system for prior mid-week or mid-month reports. Also, the system allows users to amend data from any previous month during the fiscal year at any time during the fiscal year. For example, near the end of the fiscal year, a Territory Manager may determine that data was not fully reported the previous April and at that time, the system can be accessed and the data entered for April even though that month has past and the performance data already reported.

The IMF verification report is owned by Submission Processing and bears a calendar year cycle instead of a fiscal year cycle. It is available only at the Area level.

SETR data is produced by pay periods. Occasionally, a pay period will not coincide with the end of a month. SETR is not owned by SPEC.

Calculation Changes: None

Complete Description of the Process: The territory offices, to report their taxpayer contacts, will use Form 4913 SPEC Statistical Report. This data is input into the QIER system by the Territory offices monthly. QIER Table reports are generated from the QIER system by the headquarters staff for monthly monitoring and reporting.

Critical Path:

1. SPEC territory offices complete and input data from Form 4913 into the QIER system monthly.
2. SPEC Headquarters staff generates QIER Table reports from the QIER system for monthly overall reporting.

Management Controls for items on critical path:

1. SPEC Oversight & Analysis Staff monitor and request validation (when appropriate) on data input by the territory offices and establish cut-off dates for the input of data.

2.	DESCRIPTION
Operating Division (s)	Wage & Investment: Customer Assistance, Relationships & Education (CARE): Stakeholder Partnerships, Education and Communication
Measure Name	W & I Number of Taxpayer Contacts (Indirect)
Type of Measure	Critical Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Pre-Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, SPEC, Contact: Brian Word, Policy Analyst, 404-338-8311
Definition	Number of taxpayer contacts (e.g., media contacts) through SPEC programs by partners and their volunteers. Indirect contacts will be broken out to reflect Media, mailings & other (e.g. newspapers, magazines, radio, television) and non-media (e.g. seminars, training, etc.). Media contacts will not be included in the monthly reporting but will be tracked by SPEC.
a. Reporting Level (s) b. Report Data Source c. Reports	a. SPEC Headquarters; Area b. Taxpayer Information & Education Statistical Reports System (QIER) and/or SPEC Taxpayer Assistance Reporting System (STARS). c. Business Review Summary Report (BPRS)
Formula/Methodology	Partners and/or volunteers complete monthly data collection report(s) for submission to SPEC office. Contacts include: taxpayer questions answered, percentage of mail-outs and “stuffers” to targeted groups, taxpayers reached through mass media (radio, TV, newspaper), e-mail and hard copy newsletters, percentage of educational products distributed (including brochures). In some instances, “percentage” may equal 100%.
Data Source/Measurement Tools	Taxpayer Information & Education Statistical Reports System (QIER) and/or SPEC Taxpayer Assistance Reporting System (STARS).
Reliability of Data	Reasonable Accuracy for information from IRS employees. Questionable accuracy from volunteers and partners. Various levels of management perform analysis of data. Headquarters staff reviews data and challenges the veracity where necessary.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: This measure is the number of taxpayer contacts for which SPEC Partners and their volunteers have delivered information and assistance. This includes questions answered, mail-outs, and stuffers to targeted groups. The overall goal of delivering information and assistance to taxpayers is to reduce the burden on taxpayers in meeting their tax obligations.

Data Limitations: The QIER system only allows data to be pulled as of the day the user accesses the system or at the end of a month. It does not allow the user to query the system for prior mid-week or mid-month reports. Also, the system allows users to amend data from any previous month during the fiscal year at any time during the fiscal year. For example near the end of the fiscal year, a territory may determine that data was not fully reported the previous April and at that time, the system can be accessed and the data entered for April even though that month has past and the performance data already reported.

Calculation Changes: None

Complete Description of the Process: Each month partners and volunteers use Form 13315, Volunteer Assistance Summary Report, to report their number of taxpayer contacts to their local SPEC Territory office. SPEC Territory offices use Form 4913, SPEC Statistical Report, to compile and report the data to be input into the QIER system monthly. The SPEC headquarters staff then generates QIER Table reports.

Critical Path:

1. Partners and volunteers complete Form 13315 Volunteer Assistance Summary Report and submit it to the SPEC territory office.
2. SPEC territory offices complete and input data from Form 4913 into the QIER system monthly.
3. SPEC Headquarters staff generates QIER Table reports from the QIER system for monthly overall reporting.

Management Controls for items on critical path:

1. Territory offices validate form 13315 submitted by partners and volunteers.
2. SPEC Oversight & Analysis Staff monitor and request validation (when appropriate) on data input by the territory offices and establish cut-off dates for the input of data.
3. The territory offices for validation by Oversight & Analysis as necessary will maintain form 4913.

3.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	SB/SE Number of Taxpayers Reached (Direct)
Type of Measure	Balanced Measure - Critical
Program Category Related Strategic Goal	1. Pre-Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	Total number of SB/SE taxpayers reached through direct (face-to-face, substantial) contact with TEC personnel and/or through the use of leveraged resources.
a. Reporting Level (s) b. Report Data Source c. Reports	a. <u> Operating Unit </u> Headquarters Office Area Office Headquarters Staffs Territory Office b. Pre-Filing Activity Control & Time Reporting System (PACT) c. TBD
Formula/Methodology	Actual Count
Data Source/ Measurement Tools	Pre-Filing Activity Control & Time Reporting System (PACT) Actual count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: To measure the impact of TEC's prefilling efforts re the number of direct taxpayer and practitioner contacts.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: Each TEC employee having direct contact with SB/SE taxpayers and practitioners will enter the direct audience count into PACT's activity control system. Each TEC employee working with a leveraged partner having direct contact with SB/SE taxpayers and practitioners will enter that partner's direct audience count into PACT's activity control system. Monthly the PACT system will generate a report reflecting the number of direct contacts made that month through TEC and leveraged contacts.

Critical Path: TBD (PACT system currently under development)

Management Controls for items on critical path: TBD (PACT system currently under development)

4.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	SB/SE Number of Taxpayers Reached (Indirect)
Type of Measure	Balanced Measure - Critical
Program Category Related Strategic Goal	1. Pre-Filing Services 2. Service to All Taxpayers
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	The number of SB/SE taxpayers reached indirectly through direct contacts with practitioners.
a. Reporting Level (s) b. Report Data Source c. Reports	a. _____ Operating Unit _____ Headquarters Office Area Office Headquarters Staffs Territory Office b. Pre-filing Activity Control & Time Reporting System (PACT) c. TBD
Formula/Methodology	Estimated count. The average number of SB/SE returns processed by practitioners multiplied by the number of practitioners reached through direct contacts.
Data Source/ Measurement Tools	Pre-Filing Activity Control & Time Reporting System (PACT) Estimated count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: To measure the impact of TEC's prefilling efforts re the number of SB/SE taxpayers reached through direct contacts with practitioners.

Data Limitations: Data computation based on Research finding that each SB/SE practitioner prepares (average) 71 SB/SE returns, therefore, each direct practitioner contact will indirectly reach 71 SB/SE taxpayers. Direct contacts with practitioners will be counted for each activity/event; some practitioners will be counted more than once since interactions with TEC personnel will occur more than once each year.

Calculation Changes: During FY2002, the indirect figure was calculated using an estimate of the number of taxpayers reached through direct contacts with practitioners; presentations re e-File/EFTPS; anticipated audiences reached through radio/TV airings, practitioner society journals, newspaper readers, etc. For FY2003, the number of practitioners reached through direct contacts will be counted and that figure multiplied by 71.

Complete Description of the Process: Each TEC employee having direct contact with SB/SE practitioners will enter the direct count into PACT's activity control system. Each TEC employee working with a leveraged partner having direct contact with SB/SE practitioners will enter that partner's direct count into PACT's activity control system. Monthly the PACT system will generate a report reflecting the number of direct contacts with practitioners made that month through multiplied by 71.

Critical Path: TBD (PACT system currently under development)

Management Controls for items on critical path: TBD (PACT system currently under development)

5.	DESCRIPTION
Operating Division	Tax Exempt and Government Entities
Measure Name	Outcome: TEGE Determination Case Closures
Type of Measure	Business Result - Quantity
1. Program Category 2. Related Strategic Goal	Pre-Filing Services Service to All Taxpayers
Responsible Official	Director, Planning
Definition	Cases established on the TE/GE Determination System (EDS) and closed on that system regardless of type of case or type of closing.
Reporting Level (s) Report Data Source Reports	National
Formula/Methodology	Fiscal Year cumulative count of cases closed on EDS (EP/EO Determination System)
Data Source/ Measurement Tools	TE/GE Determination System (EDS) Table 2A
Reliability of Data	Reasonable accuracy. EDS is programmed to generate error registers that identify possible data discrepancies. The registers are provided to the Director, EP Rulings and Agreements, the Director, EO Rulings and Agreements and to the Director, Business Systems Planning for resolution.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

This measure is an indication of the volume of activity in the EP and EO Determination programs.

Data Limitations: Describe any limitations for the measure data. (An example of a limitation might be shown as: the data for ACS Taxpayer Delinquent Account Closures does not include the counts for inventory removed systemically.)

Excludes cases closed under the Managers, EP Technical and EO Technical, in Washington, DC

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for:

None

Complete Description of the Process(s) measure originates from:

When determination letter cases are completed, the determination specialist completes a case-closing document for each case. The closing document contains such data as the type of request, type of disposal, number of hours spent on the case, specialist's grade, case grade, etc. The closing document data is entered to the National EDS database by data entry employees. Monthly reports are produced from queries of the database written for each report and provided to Program Management staff. The reports are used to monitor and report the number of determination case closures.

Critical Path:

1. Determination specialist prepares case closing document for each case.
2. Data entry employees enter closing document data to the National EDS database.
3. Authorized personnel write queries and produce monthly reports.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. Group managers review data entered on closing documents by determination specialists prior to approving the case for closing.
- 2a. Error registers/reports are generated for data not meeting system consistency checks

2b. Determination processing personnel are responsible for working with EO determination specialists to correct erroneous data.

6.	DESCRIPTION
Operating Division (s)	Chief Counsel
Measure Name	Outcome: Total Published Guidance Items Published
Type of Measure	Workload Indicator; Business Results – Quantity
Program Category Related Strategic Goal	1. Pre-Filing Programs 2. Service to All Taxpayers
Responsible Official	Office of the Chief Counsel
Definition	Published Guidance consists of the regulations and other guidance issued by IRS and Treasury to interpret and explain the Internal Revenue Code. These items include Actions on Decisions; Notices/Announcements; Published Guidance Proposals and Studies; Technical Advice Memoranda; Regulations; Revenue Procedures; and Revenue Rulings published.
a. Reporting Level (s) b. Report Data Source c. Reports	Counsel-wide CASE-MIS (Counsel Automated System Environment-Management Information System) Business Plan Reports; 1142 and 1142A Inventory Reports; Ad-hoc reports
Formula/Methodology	Total Published Guidance Items Published by the Office of Chief Counsel. Each Published Item is accounted for from the date of opening to date of publication and is identified by Status Codes 745 (NPRN Published), 750 (TEMP/XREF Published), 755 (Final TD Published), and 951 (Closed Publication).
Data Source/ Measurement Tools	CASE-MIS (Counsel Automated System Environment-Management Information System)
Reliability of Data	Reasonable Accuracy. Each Published Guidance Item is logged in the CASE-MIS project tracking system by the individuals involved with each item. Each Associate Chief Counsel and Division Counsel office responsible for Published Guidance Items receives and verifies a quarterly run of case workload under their responsibility.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure:

Published Guidance promotes voluntary compliance by helping taxpayers better understand and meet their tax obligations. It addresses Service to All Taxpayers and the strategic goal of increasing overall compliance.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process:

Upon receipt of a recommendation for proposed published guidance, and obtaining approval of the Associate Chief Counsel to open a publication project, a Case Opening Data Form is prepared in which a control number is assigned to the case. The case is then entered into TECHMIS for tracking in CASE-MIS. The ACC, in consultation with the Branch Chief and/or branch reviewer, will assign a target publication date. The project is developed in close consultation with the Treasury attorney assigned to the project, as well as any branch having concurrent jurisdiction over the subject matter, and any other division of Counsel with a significant interest in the project. Any unresolved concerns are to be settled at the briefing of the Associate Chief Counsel, or if appropriate, the briefing of the Chief Counsel. The draft guidance is then circulated for general comment within the IRS and Treasury by the docket attorney, branch reviewer or Publications Manager. Once ACC approval is obtained, the project is forwarded simultaneously to the Chief Counsel, the Assistant to the Commissioner, and to Treasury for approval. If the Treasury recommends changes, reconciliation with Treasury must be reached or a determination made if no reconciliation is possible. If it is not possible to reconcile the differences, it will be forwarded to the Associate Chief Counsel of the initiating Division for further action. Upon obtaining all clearances, the initiator completes Forms 12971 and 12972 to refer an item for publication, and forwards along with the proposed publication to the Publications Manager for publication. In certain cases where there is an immediate need for the guidance, it will be forwarded to the Office of Media Relations for release to the tax services in advance of publication in the Internal Revenue Bulletin. The initiating branch closes the case in TECHMIS.

Critical Path:

1. Upon issuance of a control number to the case, it is entered into TECHMIS for tracking in CASE-MIS.

2. The Associate Chief Counsel, Branch Chief or branch reviewer assigns a target publication date.
3. Changes recommended by Treasury must be reconciled or a determination made if no reconciliation is possible.
4. The initiating branch closes the case in TECHMIS.

Management Controls for items on critical path:

1. The Branch Chief ensures completeness and accuracy of the Case Opening Data Form.
2. The Branch Chief and the Associate Chief Counsel coordinate all incoming memorandums from the Chief Counsel, the Commissioner, and Treasury with respect to proposed publications in the review process.
3. Periodic published guidance meetings are held with the Branch Chief, Associate Chief Counsel, the appropriate Treasury office, and where appropriate, the client Division.

7.	DESCRIPTION
Operating Division	Wage & Investment: CARE: Media & Publications
Measure Name	Outcome: Timeliness of Tax Products to the Public
Type of Measure	Critical (Outcome) Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Pre-filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Media & Publications
Definition	Measures the percentage of tax products (forms, schedules, instructions and publications) that meet the scheduled start to ship date in order to be available to the public timely.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Director, Publishing b. Publishing Services Data System (PSD) c. To be determined
Formula/Methodology	The calculation to determine the percentage is the total number of tax products that meet the scheduled start to ship date, divided by the total number of tax products scheduled for shipment during the reporting period.
Data Source/Masurement Tools	Publishing Services Data (PSD) System
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly/Monthly

Purpose of Measure: This measure will show the percentage of tax products that meet the scheduled start to ship date, in order to be available to the public timely.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: The calculation to determine the percentage is the total number of tax products that meet the scheduled start to ship date divided by the total number of tax products scheduled for shipment during the reporting period.

Critical Path:

1. Identify the parameters of the reporting period.
2. Extract the total number of products meeting the scheduled start to ship date within the reporting period.
3. Extract the total number of tax products scheduled for shipment within the reporting period.
4. Divide the total number of tax products meeting the scheduled start to ship date by the total number of tax products scheduled for shipment during the reporting period to arrive at the percent shipped timely.

Management Controls for items on critical path: Nightly processes provide analysts and management with reports concerning production status, missing data problems, and past due situations.

8.	DESCRIPTION
Operating Division	Wage & Investment: CARE: Media & Publications
Measure Name	Outcome: Accuracy Rate of Distributed Tax Products - External
Type of Measure	Critical (Outcome) Measure - Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Pre-filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Media & Publications
Definition	Measures the percentage of tax products having no critical errors. Critical errors are those that would result in incorrect tax computation for more than 2% of the filers of the product.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Director, Publishing b. Publishing Services Data System (PSD) c. To be determined
Formula/Methodology	The number of new/revised products having no critical errors divided by the total number of new/revised tax products for the reporting period.
Data Source/Masurement Tools	Error memorandums are prepared to advise the Director, Tax Forms, and Publications, of critical errors in tax products. The error memorandums document the resolution of critical errors in tax products and ensure that all affected parties are notified of errors. "What's Hot" articles are provided on the IRS website to advise the public of the error and corrective actions taken.
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly/Monthly

Purpose of Measure: This measure will provide the percentage of tax products having no critical errors. (Critical errors are those that would result in incorrect tax computation for more than 2% of the filers of the product.)

Data Limitations: None

Calculation Changes: None

Complete Description of the Process:

1. Tax Forms and Publications (TF&P), determines that an error was made in a tax product already made available to the public.
2. A TF&P employee in the division, an IRS employee in another office, a taxpayer, a practitioner, or a software developer may identify the error initially.
3. Errors are reported to the program management staff (they are identified as critical or not critical).
4. An article is placed on the What's Hot on the IRS website to advise taxpayers and tax practitioners of the errors.
5. Once it is determined to be a critical error, the branch chief prepares a memorandum to the Director, Tax Forms, and Publications. The memorandum explains the error, the number of filers affected, and corrective actions that have been or will be taken.
6. Corrective action is taken immediately if an error is critical.

Critical Path:

1. Errors are reported to Tax Forms and Publications by employees, the public and/or tax professionals. TF&P receives error by phone, fax, computer, and/or letter.
2. Branch Chiefs prepare error memos to the Director of TF&P.
3. A monthly report is prepared to document the accuracy rate for tax products.

Management Controls for items on critical path:

1. TF&P has a Quality Review process in place for all tax products.
2. Branch Chiefs (or their designees) in Tax Forms and Publications approve tax forms and instructions before they are sent to the Publishing Division for printing and distribution.
3. The Director, Tax Forms and Publications, meets with branch chiefs throughout the fiscal year to discuss organizational performance trends, including accuracy of tax products.
4. Procedures are in place for all errors needing action to be reported to the Director Media and Publications Division, whether they are determined to meet the criteria for an error memorandum or not.

9.	DESCRIPTION
Operating Division (s)	ETA
Measure Name	IRS Digital Daily Website (IRS.gov)(Downloads)(mil)
Type of Measure	Critical Measure - Business Results Quantity
1. Program Category	1. Pre-Filing
2. Related Strategic Goal	2. Service to Each Taxpayer, Service to All Taxpayers
Responsible Official	Director, Electronic Tax Administration
Definition	Number of files downloaded from the IRS web site
a. Reporting Level (s)	a. National Level
b. Report Data Source	b. File Transfer Protocol (FTP) server logs are analyzed monthly by the web-hosting vendor to provide a count of the total files downloaded from the web site.
Formula/Methodology	Every time a web site user requests a file download from the web site, a log entry is made to record the action and the requested file name. The log files are analyzed monthly and reports created by the vendor for each directory on the FTP servers and the total for all directories.
Data Source/Measurement Tools	FTP server logs are analyzed monthly by the web-hosting vendor to provide a count of the total files downloaded from the web site.
Reliability of Data	Reasonable Accuracy: Downloads are automatically recorded in the computer system log. Automated system software counts the number of hits on a regular basis.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: This measure applies directly to the IRS Website. This measure is the count of the numbers of files downloaded from the IRS web site.

Data Limitations: The only limitation to this measure is that the data is provided by an outside vendor.

Calculation Changes: None

Complete Description of the Process: Every time a web site user requests a file download from the web site, a log entry is made to record the action and the requested file name. The log files are analyzed monthly and reports created by the vendor for each directory on the FTP servers and the total for all directories.

Critical Path:

1. Taxpayer enter IRS web site.
2. Taxpayer request a file downloaded from the web site.
3. Log entry is made to record the action and the requested file name.
4. The log files are analyzed monthly and reports created by the vendor for each directory on the FTP servers and the totals for all directories.
5. The reports are provided to the IRS and posted on the ETA web site.

Management Controls for items on critical path:

1. Reports are analyzed by IRS Web site program analysts.
2. Reports are reviewed for accuracy and consistency by Senior Program Analyst.

10.	DESCRIPTION
Operating Division	Wage & Investment: Strategy & Finance: Earned Income Tax Credit Project Office
Measure Name	Percent of Eligible Taxpayers who File for EITC (Participation Rate)
Type of Measure	Critical (Outcome) Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Pre-filing 2. Service to All Taxpayers
Responsible Official	Susan Boehmer, EITC Program Manager 404-338-8887
Definition	Compares the number of taxpayers who claimed an EITC to the number of taxpayers who appear to be eligible based on Census Bureau data.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Nationwide b. Individual Returns Transactions File (IRTF) - Data captured from IRS processing; TY1 CPS – Census Bureau Survey; 1999 EITC Compliance Study – EITC Audits c. W&I Research Report
Formula/Methodology	To calculate the rate, the estimated number of eligible claimants is divided by the number of eligible households. IRS IRTF data will be used to determine the number of EITC recipients. The TY1999 EITC Compliance Study will be used to estimate the number that received EITC that were not eligible. These two calculations will be used to estimate the number of eligible claimants for TY2002. Census Bureau Current Population Survey (CPS) data will be used to estimate the number of households that are eligible to claim EITC.
Data Source/M Measurement Tools	IRTF - Data captured from IRS processing; TY1 CPS – Census Bureau Survey; 1999 EITC Compliance Study – EITC Audits.
Reliability of Data	Reasonably Accurate
Frequency of Data Availability/Reporting	Yearly

Purpose of Measure: To estimate the percentage of taxpayers who qualify for EITC that actually claim the credit.

Data Limitations: Qualified households are determined by the CPS survey data, but the survey does not capture all of the components of EITC qualification such as Residency and Relationship. Also the Census Bureau can only determine taxpayers that file a return, not if they actually claim EITC.

Calculation Changes: New

Complete Description of the Process: The Census Bureau (CB) determines the number of qualified households from the CPS survey data. The CB then uses the IRS match file to determine if households appear to qualify for EITC filed a return. The results are passed to W&I Research, which compare the results with the latest EITC Compliance Study (currently TY1999) for adjustment and final tabulation. These results are then presented in a research report.

Critical Path:

1. Agreement with CB to match and provide data.
2. CB provides data to W&I Research
3. WI calculates data and issues report.

Management Controls for items on critical path:

1. None
2. None
3. Research management organizational structure will conduct oversight as necessary.

11.	DESCRIPTION
Operating Division	Wage & Investment: Strategy & Finance: Earned Income Tax Credit Project Office
Measure Name	Dollar Value of EITC Claims Paid in Error
Type of Measure	
3. Program Category	
4. Related Strategic Goal	
Responsible Official	
Definition	TBD
d. Reporting Level (s)	
e. Report Data Source	
f. Reports	
Formula/Methodology	
Data Source/Masurement Tools	
Reliability of Data	
Frequency of Data	
Availability/Reporting	

12.	DESCRIPTION
Operating Division	Wage & Investment: Customer Account Services: Submission Processing
Measure Name	Outcome: Percent of Individual Returns Processed Electronically
Type of Measure	Critical (Outcome) Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Pre-Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Submission Processing
Definition	The percentage of total individual returns (paper and e-filed) e-filed.
a. Reporting Level (s) b. Report Data Source c. Reports	a. CAS Headquarters b. ETA c. IIRAPHQ; ETA Database
Formula/Methodology	Number of electronically filed tax returns from the Electronic Tax Administration reports divided by the total number of individual returns filed from the IIRAPHQ reports.
Data Source/Masurement Tools	ETA
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Data is available weekly. Reporting will be monthly.

Purpose of Measure: This measure is the progress made in complying with the legislative mandate of having 80% of all returns filed electronically by 2007.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: The number of returns filed electronically is obtained directly from the ETA report and the IIRAPHQ report. The data source for the ETA report is ETA. The data sources for the IIRAPHQ report are the weekly Processing Individual Income Tax Returns reports prepared by each Submission Processing Center, files downloaded from MCC, scheduling data from each Submission Processing Center, and historical e-file data. SPEC will obtain the number of returns accepted electronically from the ETA report and will divide by the total number of individually filed returns from the IIRAPHQ report to arrive at the percentage of returns filed electronically.

Critical Path:

1. The ETA report and the IIRAPHQ report from Submission Processing are owned and maintained by those functions. The path taken to input data into those reports is not known.
2. Data is pulled from ETA report.
3. Data is pulled from the IIRAPHQ report4.

Management Controls for items on critical path: CAS has no management controls for items on the critical path as CAS is not the owner of the data sources nor does CAS have input capability into these data sources.

13.	Description		
Operating Division/Function	Small Business/Self-Employed – Taxpayer Education & Communication (PAC 1C)		
Name	Outcome: Percent of Business Returns processed Electronically		
Type of Measure	Balanced Measure – Critical		
a). Balance Measure Component b). Program Category c). Related Strategic Goal	a) Business Results - Quantity	b) Pre-Filing Services	c) Service to Each Taxpayer
Definition	The percentage of total number of business returns accepted (posted to Master File) electronically divided by the total returns received through all sources at IRS sites. Business returns include: 940 magnetic tape, 941 magnetic tape, 941 e-File, 941 OLF, 941 TeleFile, 941 XML, 940 e-File, 940 OLF, 940 XML, 1065 e-File, 1041 e-File/magnetic tape, 1120 and 1120S (when Form 1120/1120S become available electronically). Paper returns include 941, 940, 1065, 1041 and 1120 (when Form 1120/1120s becomes available electronically).		
Data Source/Measurement Tools	NGT01, MFT44 and GMF04, MGT07, EFS1245, EFS0845, EFS2845, and Business e-file Volumes-Fiscal Year Report		
Formula/Methodology	<p>The number of business returns filed electronically is manually produced and reported on the Business e-file Volumes-Fiscal Year Report. Fiscal year count provides volume reports gathered from several sources. The volumes for the reports are also available at various timeframes based on the return filing due date and time allotted to process the return and compile the reports by Submission Processing Center Operations.</p> <p>$\% = \frac{\text{Number of Business Returns Filed Electronically}}{\text{Total Number of Business Returns (Electronic and Paper)}}$</p>		
Data Owner/Functional Contact	Director, Taxpayer Education & Communication Contacts: Patricia A. Lewis 202-283-2612 / Tiphany Williams 202-494-9282		
Reporting Level(s)	Enterprise		
Reliability of Data	Reasonable accuracy		
Frequency of Data Availability/Reporting	Data available monthly. Reported quarterly.		

14.	DESCRIPTION
Operating Division	Wage & Investment Small Business Self Employed: Customer Account Services: Submission Processing
Measure name	Outcome: Deposit Timeliness - paper
Type of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program category 2. Related strategic goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible official	Director, Submission Processing
Definition	Lost opportunity cost (interest value) of money received by the IRS but not deposited by the next day, per \$1 million of deposits, using a constant 8% interest rate.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD, CAS, SP, Center, Operations b. Submission Processing Measures Analysis and Reporting Tool (SMART) c. Business Performance Review Summary (BPRS), Strategy and Program Plans, CAS Business Plan, PAC 2B report
Formula/Methodology	The lost opportunity cost is calculated when the number days between the transaction date and the received date minus one for a deposit greater than zero. When greater than zero, the dollar amount deposited is multiplied by the number of day(s) times the constant daily interest rate of 8%. This figure is then divided by the total dollars deposited and is multiplied by \$1 million. Measure encompasses all deposits processed through the Integrated Submission and Remittance Processing (ISRP) system.
Data source/Measurement tools	Measure is based on work performed at Submission Processing Centers, through the ISRP. ISRP report ISR0544 captures the transaction date and the deposit date systemically. Information from this report is passed to the RTR system, which generates a report showing the daily, monthly, and yearly lost opportunity cost. The yearly cumulative figure is calculated on a fiscal year basis. Each Service Center generates their own monthly reports, and enters their site's result into the Submission Processing Measures Analysis and Reporting Tool (SMART) database. This is a 100% review of all deposits processed through ISRP
Reliability of data	All data is captured systemically. Data is 100% reliable.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: Deposit Timeliness measures the Lost Opportunity Cost (LOC) for payments not deposited within 24 hrs.

Data Limitations: Deposits not processed through ISRP (e.g., manual deposits) are not included.

Calculation Changes: In FY 2004, weekends, and holidays will not be included in computing the number of days between the transaction date and the received date.

Complete Description of the Process: The LOC is only calculated when the number days between the transaction date and the received date minus one is greater than zero. When greater than zero, the dollar amount deposited is multiplied by the number of day(s) time's constant daily interest rate of 8%. This figure is then divided by the total dollars deposited and is multiplied by \$1 million.

Critical Path:

1. Deposit Timeliness data is systemically captured by the RTR system.
2. The PAS analyst enters the monthly RTR results into the SMART database.
3. Results are compiled for all sites after the 22nd day of the month that follows the reporting period.
4. Results are entered into a template and posted on the Submission Processing Web page.

Management Controls for items on critical:

1. The SMART database generates a report to show the period (monthly) and cumulative lost opportunity cost.
2. There are validity checks within the programming code to ensure accuracy and completeness of data.
3. Managerial reviews and program reviews performed by HQ analysts are used to ensure the quality of data and the accuracy of reviews.

15.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Customer Account Services: Submission Processing
Measure Name	Outcome: Deposit Error Rate
Type Of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Submission Processing
Definition	Rate of performance that measures the percentage of errors made by Submission Processing Center remittance processing. These errors result in the inaccurate processing of data and may have a negative impact on the taxpayer.
a. Reporting Level b. Report Data Source c. Reports	a. Enterprise, BOD, CAS, SP Center, Operations b. Submission Processing Measures Analysis and Reporting Tool (SMART) c. BPRS (Business Performance Review Summary), Strategy and Program Plans, CAS Business Plan, PAC 2-B report
Formula/Methodology	<p>The initial sampling scheme requires the selection of approximately 168 payments per month. Each day, 8 samples will be pulled using the following mix: 4 from R-RPS, 3 from Payment Perfection, 1 from Lockbox, alternating daily with 1 from Field Office. SP Centers will keep track of the alternating procedure by annotation in a daily log.</p> <p>The calculation for Deposit Error is a ratio of incorrect posting of payments compared against the total number of payments reviewed in a sample. (Incorrect posting of payment is defined as not correctly following the initial taxpayer intent and/or IRM procedures, e.g., wrong name, TIN, EIN, MFT, or tax period.) The result of the ratio is weighted against the entire volume of payments a center has processed that month. The monthly results are tabulated to determine the performance rating for the corporate level or center level.</p>

Data Source/Measurement Tools	<p>This measure utilizes a daily random sample of incoming payments. Samples are pulled after mail extraction in Receipt & Control function. This allows for sample pulls from pre-batched remittances rather than all mail. The “Associated Posting Documentation” package (return/voucher/correspondence, remittance and envelope, when available) is photocopied for each sample pulled. The sample includes all types of remittances processed in the Submission Processing Centers, excluding ones listed in the 3.0.275 IRM.</p> <p>Initial analysis is performed approximately two weeks after the samples have been selected, allowing time for the payment to post to the Masterfile. Program Analysis System (PAS) analysts thoroughly examine the photocopy of the remittance and associated posting documents to determine accuracy of deposits. PAS analysts enter their findings on the Data Collection Instrument (DCI) in the Submission Processing Measures Analysis and Reporting Tool (SMART) database.</p>
Reliability Of Data	<p>Reviews are subject to managerial reviews in addition to HQ program reviews. Additionally, all data is stored on the SMART database, which is available through the intranet. This allows the data to be reviewed by HQ analysts without having to travel to a specific site.</p> <p>Monthly samples are reviewed for the required sample size and the sample site precision margin.</p> <p>Reasonable Accuracy</p>
Frequency of Data Availability/Reporting	Monthly report is generated from the SMART database.

Purpose of Measure: Deposit Error measures the quality of work being performed by Submission Processing employees during the initial processing of taxpayer’s payments.

Data Limitations: None.

Calculation Changes: None.

Complete Description of the Process: Deposit Error Rate measures the percentage of misapplied deposits based on not following the initial taxpayer intent and/or IRM procedures.

Critical Path:

1. Deposits are received in the center directly from the taxpayers, Field Offices and Lockbox Bank, i.e., unprocessable payments.
2. Payments are randomly selected each day. The “Associated Posting Documentation” package (return/voucher/correspondence, remittance and envelope, when available) is photocopied for each sample selected.
3. Daily sample information is entered into the DCI on the SMART database.
4. Analysis is performed approximately two weeks after the samples have been selected, allowing time for payment to post to the Masterfile. Program Analysis System (PAS) analysts thoroughly examine the photocopy of remittance and associated posting documents to determine accuracy of deposits. Data is entered onto the DCI on the SMART database.
5. Results are computed after the 22nd day of the month that follows the reporting period. For example, records pulled for the March reporting period will be calculated after April 22nd.
6. Results are entered into a template and posted on the Submission Processing Web page.

Management Controls for items on critical path:

1. The SMART database generates a report showing the number of records that are incomplete. These reports are reviewed to determine if reviews are completed and all data is recorded.
2. There are validity checks within the programming code to ensure accuracy and completeness.
3. Managerial reviews and program reviews performed by HQ analysts are used to ensure the quality of data and the accuracy of reviews.

16.	DESCRIPTION
Operating Division	Wage & Investment: Customer Account Services: Submission Processing
Measure Name	Outcome: Refund Timeliness – Individual (paper)
Type of Measure	Balanced Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Submission Processing
Definition	Rate of performance that measures the percentage of refunds issued within 40 days or less. Refunds issued over 40 days may negatively impact the taxpayer.
a. Reporting Level (s) b. Report Data Source c. Reports	a. W&I, CAS, SP, Center, Operations b. Submission Processing Measures Analysis and Reporting Tool (SMART). Data is extracted from a Generalized Mainframe Framework (GMF) computer run that processes data input by the centers and is processed at MCC and TCC. c. BPRS (Business Performance Review Summary), Strategy and Program Plans, CAS Business Plan, PAC 2B report
Formula/Methodology	The calculation for Refund Timeliness is a ratio of untimely refunds in a sample compared against the total number of refunds reviewed in a sample. The result of the ratio is weighted against the entire volume of refund returns a center has processed on a monthly basis. The monthly results are tabulated to determine the performance rating for either the corporate level or center level.
Data Source/M Measurement Tools	SMART Sample reviews
Reliability of Data	Analysts' reviews and determinations are subject to managerial reviews and HQ program reviews. Additionally, all data is stored on the SMART database, which is available through the intranet. This allows the data to be reviewed by HQ analysts without having to travel to a specific site. Describe the process or procedures used to verify and/or validate the data collected. Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly and Fiscal Year

Purpose of Measure: The measure determines the centers ability to process refunds in a timely manner. Errors indicate refunds were issued over the 40-day acceptable timeframe and may negatively impact the taxpayer.

Data Limitations: Returns requiring correspondence or additional data from taxpayers are excluded from the sample. Electronically filed returns are not included in this measure.

Calculation Changes: None.

Complete Description of the Process: Refund Timeliness measures the percentage of refunds issued to taxpayers within a 40-day timeframe. The number of days is calculated by subtracting the received date from the date the refund was issued. The received date is computed by adding two days to the actual IRS received of the return. This is to simulate the date the taxpayer may have submitted the return into the mail system. The refund issue date is determined by subtracting 2 days from the Transaction Code (TC) 846 date. This calculation is used to simulate the date the refund check is received by the taxpayer. The measure is designed to count the number of days required to process a return and issue a refund check from a taxpayer's perspective.

Critical Path:

1. A Generalized Mainframe Framework (GMF) computer run is processed at MCC and TCC; this run uses a skip interval to select processed returns for review.
2. This computer run also generates a listing of Forms 4251 and transcripts. The Forms 4251 are used to request the documents from the Files operation and the transcripts are used to identify taxpayer account data.
3. The TC 846 is used to identify the date of the refund and the money amount that was issued to the taxpayer. Additionally, the posting date of the TC846 is used to determine the review month for the measure. For example, all cases with a TC date in March are considered March cases and are used for the monthly reporting period of March.
4. The PAS analyst receives the original documents (returns) and transcripts and analyzes the data to determine if errors were made. The data is entered into the SMART database on a weekly basis.
5. Results are computed after the 22nd day of the month that follows the reporting period. For example, records pulled for the March reporting period will be calculated after the April 22nd.
6. Results are entered into a template and posted on the Submission Processing Web page. Data is also available via reports on the SMART database Web site.

Management Controls for items on critical path:

1. The SMART database generates a report to show the number of records that are incomplete. These reports are reviewed to determine if reviews are completed and all data is recorded.
2. There are validity checks within the programming code to ensure accuracy and completeness.
3. Managerial reviews and program reviews performed by HQ analysts are used to ensure the quality of data and the accuracy of reviews.

17.	DESCRIPTION
Operating Division	Wage & Investment: Customer Account Services: Submission Processing
Measure Name	Outcome: Refund Error Rate (with systemic errors) - paper
Type of Measure	Critical (Outcome) Measure - Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Submission Processing
Definition	Rate of performance that measures the percentage of errors made as a direct result of an employee's action and/or the result of an automation/computer generated process. These errors may result in the inaccurate processing of data and may have a negative impact on the taxpayer.
a. Reporting Level (s) b. Report Data Source c. Reports	a. W&I, CAS, SP Center, Operations b. Submission Processing Measures Analysis and Reporting Tool (SMART), Submission Processing Notice Volumes, Submission Processing Notice Tapes c. Business Performance Review Summary (BPRS), Strategy and Program Plans, CAS Business Plan, PAC 2B report
Formula/Methodology	The calculation for Refund Error is a ratio of incorrect refunds compared against the total number of refunds reviewed in a sample. The result of the ratio is weighted against the entire volume of refund returns a center has processed on a monthly basis. The monthly results are tabulated to determine the performance rating for either the corporate level or center level.
Data Source/Masurement Tools	Submission Processing Measures Analysis and Reporting Tool (SMART) Sample reviews
Reliability Of Data	Reviews are subject to managerial reviews in addition to HQ program reviews. Additionally, all data is stored on the SMART database, which is available through the intranet. This allows the data to be reviewed by HQ analysts without having to travel to a specific site. Describe the process or procedures used to verify and/or validate the data collected. Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly and Fiscal Year

Purpose of Measure: Refund Error measures the quality of work being performed by Submission Processing employees and IRS systems during the processing of taxpayers returns. Errors indicate entity information or money amount of refunds did not coincide with data on taxpayer's returns and may negatively impact the taxpayer.

Data Limitations: Returns requiring correspondence or additional data from taxpayers are excluded from the sample. Electronically filed returns are not included in this measure.

Calculation Changes: None.

Complete Description of the Process: Refund Error measures the accuracy of refunds issued to taxpayer. The amount of the refund and the Entity information on the return is reviewed and compared with IRS information to determine the accuracy of the refund data and if necessary determine responsibility for any errors that are identified.

Critical Path:

1. A Generalized Mainframe Framework (GMF) computer run is processed at MCC and TCC; this run uses a skip interval to select processed returns for review.
2. This computer run also generates a listing of Forms 4251 and transcripts. The Forms 4251 are used to request the documents from the Files operation and the transcripts are used to identify taxpayer account data.
3. The Transaction code (TC) 846 is used to identify the date of the refund and the money amount that was issued to the taxpayer. Additionally, the posting date of the TC846 is used to determine the review month for the measure. For example, all cases with a TC date in March are considered March cases and are used for the monthly reporting period of March.
4. The PAS analyst receives the original documents (returns) and transcripts and analyzes the data to determine if errors were made. The data is entered into the SMART database on a weekly basis.
5. Results are computed after the 22nd day of the month that follows the reporting period. For example, records pulled for the March reporting period will be calculated after the April 22nd.
6. Results are entered into a template and posted on the Submission Processing Web page. Data is also available via reports on the SMART database Web site.

Management Controls for items on critical path:

1. The SMART database generates a report to show the number of records that are incomplete. These reports are reviewed to determine if reviews are completed and all data is recorded.
2. There are validity checks within the programming code to ensure accuracy and completeness.
3. Managerial reviews and program reviews performed by HQ analysts are used to ensure the quality of data and the accuracy of reviews.

18.	Description		
Operating Division/Function	Small Business/Self-Employed, Customer Account Services (PAC 2B)		
Name	Outcome: BMF Refund Interest Paid (per \$1M of BMF refunds)		
Type of Measure	Balanced Measure—Critical		
a). Balance Measure Component b). Program Category c). Related Strategic Goal	a) Business Results: (Quality)	b) Filing Account Services	c) Service to All Taxpayers
Definition	The amount of refund interest paid for each \$1 million of current year BMF refunds issued in the original settlement cycle.		
Data Source/Masurement Tools	<p>The refund interest data comes from the weekly 161-04-11 report, which counts only interest paid on current year BMF returns that refunded in the original settlement cycle. Combat Zone cases are excluded.</p> <p>File 161-01-12 is a weekly record of all BMF refund cases. Those current year cases that refunded in the original settlement cycle are used to calculate the figures in the 161-04-11 report.</p> <p>In an effort to obtain more accurate reporting of BMF Refund Interest costs, a request to change the program was submitted. Beginning 10/01/2002, the change took into account refund reversals and refund interest reversals.</p>		
Formula/Methodology	The measure uses a rolling 12-month cumulative figure that looks at current year original settlement refunds only. The figure that is reported represents the total refund interest divided by the quotient of the total refund dollars issued divided by \$1 million. Combat Zone returns are excluded from this measure.		
Data Owner/Functional Contact	Director, Customer Account Services Curtis.W.Rueter@irs.gov 859-669-5568 SB/SE CAS SP PMPA		
Reporting Level(s)	SB/SE Submission Processing Center and SB/SE Submission Processing (Corporate Level)		
Reliability of Data	Accurate— the data is captured systemically, and 100% sample is used for this measure.		
Frequency of Data Availability/Reporting	Data is available weekly. Data is reported monthly.		

19.	DESCRIPTION
Operating Division	Wage & Investment: Customer Account Services: Submission Processing
Measure Name	Individual 1040 Series Returns Processed (paper)
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Submission Processing
Definition	W&I -The volume of Individual 1040 series paper returns processed at the 8 W&I Submission Processing Centers. Corporate -The volume of Individual 1040 series paper returns processed at all 10 Submission Processing Centers.
a. Reporting Level (s) b. Report Data Source c. Reports	a. W&I, CAS, Submission Processing and W&I Operating Division b. The main data source is the IIRAP.xls report which is a national roll-up of the Weekly Reports of Processing Individual Income Tax Returns (“II” Report) from each of the ten centers. The II Reports contain, by Program Number for both paper and ETA returns, the cumulative receipt figures for the calendar year to date. These receipt figures come primarily from the Daily Production Report (DPR), run number PCC-22-40 – supplemented with local information (e.g., when certain receipts have inadvertently been overstated or understated in the DPR). c. Business Performance Review Summary (BPRS), Strategy and Program Plan, CAS Business Plan, PAC 2B report
Formula/Methodology	For each of the Submission Processing Centers - the volumes reported for paper returns reflect cumulative, calendar year-to-date <u>processable</u> receipts (i.e., receipts that eventually result in a Good Tape transaction). Thus, using the DPR [for the last non-holiday, Monday-Friday day of the week], we add Function 180 cumulative production plus Function 170 cumulative production plus the sum of Functions 170 and 180 closing inventory (use zero if negative) minus Function 940 cumulative receipts minus Function 960 cumulative production minus Function 970 cumulative production. (i.e. for each week, the data is Saturday – Friday.) Data from the DPR is supplemented, when appropriate, with local

	<p>information.</p> <p>For each of the Submission Processing Centers that process ETA returns - the volumes reported for electronically filed returns reflect cumulative, calendar year to date number of returns accepted. The report includes data from the Thursday night ELF run stream drain through the Thursday noon ELF run stream drain. (i.e. for each week, the data is Friday – Thursday.)</p> <p><u>At the national level</u> - Since the data sources are weekly and accumulate by calendar year, for the first three months of the fiscal year, the cumulative figure, through the week that most closely corresponds to the end of September, is subtracted from the cumulative figure, calendar year to date. For the next nine months, the first fiscal quarter figure is added to the cumulative calendar year figure through the week that most closely corresponds to the end of the most recent month. Since the data source is all ten centers and includes ETA information, for the 8 W&I Submission Processing Center figure, the cumulative figures for CSPC and OSPC, and the ETA figures for the W&I sites are subtracted from the total. For the Corporate figure, the cumulative ETA figures are subtracted.</p>
<p>Data Source/ Measurement Tools</p>	<p>For each Submission Processing Center, the Batch/Block Tracking System (BBTS) is the management information system that captures the user input data (e.g., estimated receipt volumes). It in turn passes rolled up data to the Integrated Management Planning Information System (IMPIS) from which the DPR is produced.</p> <p>At the national level, the main data source is the IIRAP.xls report - which is a national roll-up of the Weekly Reports of Processing Individual Income Tax Returns (“II” Report) from each of the ten centers. The II Reports contain, by Program Number for both paper and ETA returns, the cumulative receipt figures for the calendar year to date.</p>
<p>Reliability of Data</p>	<p>As work is batched, the volume is estimated. As batches move from function to function, the estimated volumes are perfected (i.e., replaced with actual volumes). BBTS systemically provides adjustments to IMPIS, which reflects the refined volumes (a mixture of actual and estimated volumes). On any one day, the DPR provides the “best data available”. Since it always contains estimated volumes, however, it is never precisely accurate. During the majority of the year, the data is Reasonably Accurate. At peak receiving periods, specifically during the last two weeks of April, there are a higher number of batches with estimated volumes in the system than there are batches with actual volumes. Again, the data at that moment is the “best data available”. However, it is likely to be less accurate than it was in the middle of March or than it will be at the end of July.</p>
<p>Frequency of Data Availability/Reporting</p>	<p>Data is available weekly, and reported monthly.</p>

Purpose of Measure: Provides an indicator of taxpayer behavior – e.g., filing paper or filing electronically

Data Limitations: Since the current period data always includes estimated volumes (which will later be perfected with actual volumes), when presented, the results can never be precisely accurate. Again, during peak receipt periods, the current period data (e.g., for the months of April and May) will be less precise than for non-peak receipt periods.

Calculation Changes: None

Complete Description of the Process(s) measure originates from: Individual 1040 Series Returns processed (paper) represents the number of tax returns that have been processed during the fiscal year through paper submission.

Critical Path:

1. Taxpayer submits return to IRS (via mail, directly to IRS employee, etc.).
2. Each Submission Processing Center physically receives tax returns.
3. At each Submission Processing Center, personnel extract and sort tax returns.
4. At each Submission Processing Center, personnel batch returns (entering estimated volumes into BBTS).
5. At each Submission Processing Center, personnel perfect the estimated volumes of batches they work.
6. For each Submission Processing Center, BBTS provides summarized receipt data (both receipt data and receipt adjustment data) daily to IMPIS.
7. For each Submission Processing Center, IMPIS produces the Daily Production Report.
8. At each Submission Processing Center, personnel produce the Weekly Reports of Processing Individual Income Tax Returns (“II” Report) and submit it to National Office Personnel on the first non-holiday Monday – Friday of each calendar week.
9. National Office Personnel “reads” II report from each Submission Processing Center into the IIRAP.xls and performs data validity checks.
10. National Office Personnel extract data from IIRAP.xls for measure.

Management Controls for items on critical path:

1. At each Submission Processing Center, managerial oversight is used to ensure that returns are moved from work process to work process (e.g., that mail receipts are timely extracted, sorted, and batched).
2. Feedback is provided to Batching when estimated volumes are significantly understated or overstated.
3. BBTS provides working trails for both user and system adjustments.
4. IMPIS provides error registers for receipt and adjustment records that fall outside of system constraints.

20.	DESCRIPTION
Operating Division	Wage & Investment: Customer Account Services: Submission Processing
Measure Name	Individual 1040 Series Returns Processed (electronic)
Type of Measure	Critical Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing Services 2. Service to All Taxpayers
Responsible Official	Director, Submission Processing
Definition	Total number of all 1040 Series returns e-filed
a. Reporting Level (s) b. Report Data Source c. Reports	a. CAS Headquarters b. WP&C c. IIRAPHQ; ETA Database
Formula/Methodology	The cumulative number of accepted 1040 Series e-file returns reported on the Electronic Tax Administration report(s) and/or the IIRAPHQ Report.
Data Source/Masurement Tools	ETA
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Data is available weekly. Reporting will be monthly.

Purpose of Measure: This measure is the number of returns processed electronically which serves to gauge the status of complying with the legislative mandate of having 80% of all returns filed electronically by 2007.

Data Limitations: There are no known data limitations.

Calculation Changes: None

Complete Description of the Process: The number of returns filed electronically is obtained directly from the ETA report and the IIRAPHQ report. The data source for the ETA report is ETA. The data sources for the IIRAPHQ report are the weekly Processing Individual Income Tax Returns reports prepared by each Submission Processing Center, files downloaded from MCC, scheduling data from each Submission Processing Center, and historical e-file data. The ETA reports and the IIRAPHQ will serve as a “cross-check” for accuracy.

Critical Path: Obtain number of returns electronically filed directly from ETA report or the IIRAPHQ report.

Management Controls for items on critical path: CAS has no management controls for items on the critical path as CAS is not the owner of the data sources nor does CAS have input capability into these data sources.

21.	DESCRIPTION
Operating Division	Wage and Investment – Small Business/Self Employed
Measure Name	Business Returns Processed (Paper)
Type of Measure	Diagnostic Indicator
Program Category Related Strategic Goal	Filing and Account Services Service to Each Taxpayer
Responsible Official(s)	SBSE: Director, Strategy, Research & Performance Management
Definition	Projected count of Forms filed for Individual Estimated Tax, Fiduciary, Fiduciary Estimated Tax, Partnership, Corporation, Estate Tax, Gift Tax, Employment Tax, Form 1042, Exempt Organization, Employee Plans, Excise, Form 8752
Reporting Level (s) Report Data Source Reports	National
Formula/Methodology	The IRS Research staff develops and updates the forecasts semi-annually to reflect the changes in filing patterns, statutory requirements, and administrative procedures. The updates also incorporate the current economic and demographic outlooks. Forecasts of most economic and demographic data series used to prepare the return projections are provided by Data Resources, Inc (DRI)/McGraw Hill. Enacted tax law changes and confirmed administrative plans are reflected in these return projections. However, legislative or administrative initiatives under consideration are generally not used to update these return projections because of the uncertainty of their eventual outcome.
Data Source/ Measurement Tools	Actual: 308 Reports (Master File Report extracts) Projections: Research and Statistics of Income Document 6292, Fall 2000 - Table 1.
Reliability of Data	Reasonable Accuracy – The master files have extensive consistency and validity checks before returns are accepted and the data is posted to taxpayer accounts. In addition to matching entity information and validating Taxpayer Identification Numbers (TINs), checks are conducted for duplicate and erroneous or fraudulent filings, math errors, etc. All of the systems on which the Master Files are recorded are maintained, updated and routinely tested by Information Systems.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Data Limitations: Describe any limitations for the measure data:

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Complete Description of the Process(s) measure originates from:

Taxpayers send business return to location designated on form instructions. Returns are processed through the pipeline operation at the designated service center (mail opening & sorting, assignment of Document Locator Number, data input to the Automated Data Processing System). A transaction code is input to each tax module (quarterly/annually for BMF returns) that identifies a return filed and tax liability assessed. (Transaction Codes are listed in Doc. 6209 ADP and IDRS Information).

22.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	Electronic Business Returns Processed
Type of Measure	Balanced Measure
Program Category Related Strategic Goal	Pre-Filing Services Service to Each Taxpayer
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	<p>The total number of business returns filed electronically, including Magnetic Media Returns. The number of 941 Employment Tax Returns is reported quarterly – within 90 days after the end of the reporting period for the 941 e-File, On-Line Filing, TeleFile, and Magnetic Media Programs. The reporting periods are June, September, December, and March (Fiscal Year Report).</p> <p>The number of 940 Unemployment Tax Returns is reported annually – within 90 days after the end of the reporting period. The reporting period is by Feb 10th, if all deposits of the FUTA tax are timely (Fiscal Year Report). Totals are counted in the year received and processed and “not” for the actual tax filing period (i.e., 940 returns for 2001 tax filing period were received and processed in the reporting period ending by Feb. 10th, 2002).</p> <p>The number of 1065 Partnership Returns is reported annually, shortly after the expiration of the last extension, 10/15th of each filing season. Final totals are usually available and reported by Nov. 15th. Cumulative volumes are also maintained weekly during the filing season.</p> <p>The total number of business returns filed (posted to Master File) electronically. Business returns include: 940 magnetic tape, 941 magnetic tape, 941 e-file, 941 OLF, 941 TeleFile, 940 OLF, 1065 e-File, 1041 e-File/magnetic tape.</p>

a. Reporting Level (s)	IRS
b. Report Data Source	Tennessee Computing Center MIS
c. Reports	NGT01, MFT44 and GMF04
Formula/Methodology	Actual count
Data Source/ Measurement Tools	NGT01, MFT44 and GMF04 Actual count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Quarterly – 90 days after end of reporting period (June, September, December, March)

Purpose of Measure: The measure is an exact count of the total number of business returns filed electronically, including Magnetic Media Returns.

Data Limitations: Most of the volume counts for the BMF returns are collected manually.

Calculation Changes: None

Complete Description of the Process: SB/SE taxpayers and practitioner use e-File as the method for filing returns. Returns are processed by Tennessee Computing Center and count entered into MIS system. MIS system regenerates reports from which figures are obtained and compiled.

Critical Path: TBD – path being identified.

Management Controls for items on critical path: TBD – path being identified.

23.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	Information Returns Processed Electronically
Type of Measure	Balanced Measure - Critical
Program Category Related Strategic Goal	Pre-Filing Services Service to All Taxpayers
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	Total number of information returns processed electronically – includes Forms 1098, 1099, 5498, W-2G, 1042S and Schedules K-1 (excludes W-2 and 1099-SSA/RRB received from SSA).
a. Reporting Level (s) b. Report Data Source c. Reports	IRS Tennessee Computing Center IRP Reformat Run (405-02-12)
Formula/Methodology	Actual count
Data Source/ Measurement Tools	IRP Reformat Run (405-02-12) Actual count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Monthly, except for K-1s which are Quarterly

Purpose of Measure: To measure the impact of TEC's marketing campaigns by recognizing the increase in the number of information returns filed electronically.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: SB/SE taxpayers and practitioner file information returns electronically. Electronically filed information returns are processed by Tennessee Computing Center and count entered into MIS system. MIS system regenerates reports from which figures are obtained and compiled.

Critical Path: TBD – new measure for TEC; path being identified.

Management Controls for items on critical: TBD – new measure for TEC; path being identified

24.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	Number of Payments Received Electronically (EFTPS)
Type of Measure	Balanced Measure - Critical
Program Category Related Strategic Goal	Pre-Filing Services Service to All Taxpayers
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	The total number of all individual and all business tax type payments made directly through EFTPS. .
a. Reporting Level (s) b. Report Data Source c. Reports	IRS Tennessee Computing Center EFTPS Daily Operations Report
Formula/Methodology	Actual count
Data Source/ Measurement Tools	EFTPS Daily Operations Report Actual count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: The number of ETPTS transactions is an indicator of how many individuals and businesses are paying electronically and illustrates the progress toward reaching the 40% goal for electronic payments by 2003.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: IRS provides individual and business taxpayers with the opportunity to make payments as part of electronic filing. When the taxpayer makes a payment, a record of that payment is established with one of the two Treasury Financial Agents who are responsible for sending information on each payment (TIN, tax type code, payment amount, tax period, etc.) to the Tennessee Computing Center for processing into EFTPS. EFTPS compiles statistics and performs balancing routines daily for all payments processed through the system. Daily report data is validated prior to the release of the report files to MCC and distribution of the report data to the business owners.

Critical Path:

Taxpayer initiates payment.

Financial Agents transfers funds to Treasury and passes payment data to the IRS

IRS updates Master File and produces reports

Management Controls for items on critical path:

Front end validity checks

Accounting balances

25.	DESCRIPTION		
Operating Division/Function	Small Business/Self-Employed – Taxpayer Education & Communication (PAC 1C)		
Name	Percent of Payments Received Electronically		
Type of Measure	Balanced Measure-Critical		
a). Balance Measure Component b). Program Category c). Related Strategic Goal	a) Business Results - Quantity	b) Pre-Filing Services	c) Service to Each Taxpayer
Definition	All individual and business type payments made electronically, divided by the total tax payments received through all sources including deposits received at IRS sites.		
Data Source/M Measurement Tools	Monthly Financial Facts Spreadsheet from CAS		
Formula/Methodology	$\% = \frac{\text{number of individual and business type payments received electronically}}{\text{total number of payments received through all sources (electronic \& non-electronic)}}$ <p>Using the Monthly Financial Facts (FinFacts), divide the volume of ELECTRONIC by the sum of: FTD, ELECTRONIC, SERVICE CENTER & LOCKBOX to arrive at the percent of payments received electronically. This is a FY cum report. Subtract the prior month's cum from the current month's cum to arrive at monthly figures.</p>		
Data Owner/Functional Contact	Director, Taxpayer Education & Communication Contacts: Patricia A. Lewis 202-283-2612 / Tiphany Williams 202-494-9282		
Reporting Level(s)	Enterprise		
Reliability of Data	Reasonable accuracy		
Frequency of Data Availability/Reporting	Monthly/Monthly		

26.	DESCRIPTION
Operating Division (s)	Small Business/Self-Employed – Taxpayer Education & Communication
Measure Name	Outcome: Percent of Information Returns Received Electronically
Type of Measure	Balanced Measure - Critical
Program Category	Pre-Filing Services
Related Strategic Goal	Service to All Taxpayers
Responsible Official	Director, Taxpayer Education & Communication Contact: Kevin Hamer 202-283-2637 / Sydney Broach 615-250-5545
Definition	The percent of SB/SE information returns received electronically – includes Forms 1098, 1099, 5498, W-2G, and Schedules K-1 (except Forms W-2 and 1099-SSA/RRB received from SSA) against total SB/SE information returns filed (electronic and non-electronic).
a. Reporting Level (s) b. Report Data Source c. Reports	IRS Tennessee Computing Center IRP Reformat Run (405-02-12)
Formula/Methodology	$\% = \frac{\text{Actual count of information returns received electronically}}{\text{total number of information returns processed (electronic \& non-electronic)}}$
Data Source/ Measurement Tools	IRP Reformat Run (405-02-12) Actual count
Reliability of Data	Reasonable accuracy
Frequency of Data Availability/Reporting	Monthly, except for K-1s which are Quarterly

Purpose of Measure: To measure the impact of TEC's marketing campaigns by recognizing the increase in the number of information returns filed electronically as compared to the total number of information returns filed (electronically and paper).

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: SB/SE taxpayers and practitioner file information returns electronically and via paper documents. Returns are processed by Tennessee Computing Center and counts entered into MIS system. MIS system regenerates reports from which figures are obtained and compiled.

Critical Path: TBD – new measure for TEC; path being identified.

Management Controls for items on critical: TBD – new measure for TEC; path being identified

27.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Customer Account Services: Accounts Management
Measure Name	Outcome: Customer Accuracy - Customer Accounts Resolved (Adjustments)
Type of Measure	Critical Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Customer Account Services
Definition	Customer Accuracy is defined as giving the correct answer with the correct resolution. It measures how often the customer received the correct answer to their inquiry and/or had their case resolved correctly based upon all available information and IRM required actions. This measure includes taxpayer correspondence including IMF/BMF cases, internal requests for adjustment actions, internally generated transcripts, loose schedules, injured spouse, carry backs, amended returns, FTD Coupon Requests, various CP notices, EFTPS issues, undeliverable notices, duplicate returns, and penalty adjustments.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Site, BOD, Enterprise b. QRDbv2 c. Reports embedded in the QRDbv2 database
Formula/Methodology	Calculated based on Defects Per Opportunity which focuses on how many attributes were scored incorrectly vs. how many possible attributes applied to that particular transaction. Dividing the number of errors by the total number of opportunities for a transaction, then subtracting that figure from one (1) calculates it. (In this particular measure, there is only one attribute [opportunity] per transaction.)
Data Source/M Measurement Tools	PAS analysts code Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2-10% $\left(\frac{N}{Y} \right) = 10\%$
Reliability of Data	Reasonable Accuracy – PAS analysts code Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. Input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. The national reviews conducted by PAS site staff on Account Paper product lines are sampled by local management and management officials at the Campus Centers. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.
Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly within two weeks after the end of the month and available on QRDbv2.

Purpose of Measure: The purpose of this measure is to capture the percent of taxpayers who receive the correct response to their correspondence.

Data Limitations: None

Calculation Changes: Written Referrals (Forms 4442) were moved into Correspondence sample and removed from Account Calls sample in FY 2002.

Complete Description of the Process(s) measure originates from: Tax Account activity work includes correspondence inquiries, internal notices, computer generated notices, tentative carry backs, amended returns, duplicate returns, EFTPS and FTD issues, penalty issues, and Forms 4442.

Critical Path:

1. The Program Analysis System (PAS) analysts review accounts paper based on SOI designed sample plan, using skip intervals.
2. Casework is evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness and results are input to QRDbv2.
3. Monthly volumes of closures on each correspondence product line are input to QRDbv2 based on WP&C data.
4. Weighted reports are run on the 10th of the month to update the fiscal year cumulative.
5. HQ extracts reports data for Business Performance Review Summary.

Management Controls for items on critical path:

1. PAS management samples QRDbv2 records and validates that sample plans have been followed.
2. PAS management reviews QRDbv2 employee input DCIs for consistency and coding.

28.	DESCRIPTION
Operating Division (s)	Wage & Investment/Small Business Self Employed: Customer Account Services: Account Management and Assistance
Measure Name	Customer Accounts Resolved
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Customer Account Services
Definition	The number of cases, resulting from incoming account correspondence, claims, and amended returns, processed (closed) by Customer Service Representatives and Tax Examiners in the Accounts Management (AM) campuses. The general term “account correspondence” is defined as responses to IRS notices and letters and other unsolicited written account inquiries. Cases processed include those relating to both Individual and Business accounts for domestic and international taxpayers, employee plans, and exempt organizations. Closures are reported under five digit program codes (in combination with a three digit function code of 710.)
a. Reporting Level (s) b. Report Data Source c. Reports	a. Site, BOD, Enterprise b. Aspect ACD configured in Enterprise Telephone Database (ETD) c. Snapshot report on JOC web page http://joc.enterprise.irs.gov/etd/Snapshots/ausnapshot.asp
Formula/Methodology	Each AM campus department categorizes and adds case closures by program. Department closures are added to determine the campus total. Each campus enters the data on to an AMIR template and posts the completed report to an FTP website. The Joint Operations Center (JOC) adds the closure data from each AM campus to determine the BOD total and adds the totals from each BOD to determine the Enterprise total. JOC also provides comparative closure data from the previous year and calculates cumulative closures for the reporting period and the fiscal year. Reporting periods are October – December, January – June, and July – September.
Data Source/ Measurement Tools	Systemically generated IDRS CCA, batch control reports, and manual unit ledgers.
Reliability of Data	Reasonable Accuracy – The great majority of closure data are provided systemically from IDRS. Department data are carefully reviewed and balanced at each campus prior to being entered on the AMIR template. Campus data is also reviewed and balanced by the Program Management/Process Assurance (PM/PA) staffs and by JOC prior to finalizing its report.
Frequency of Data Availability/Reporting	AM campuses gather and report data weekly. JOC consolidates data and also produces a weekly report. Measure results, however, are reported monthly as week-to-week differences in cumulative data are not significant enough to warrant reporting that frequently.

Purpose of Measure: The measure captures the number of taxpayers submitting written account communications who were actually assisted. Data is compared to volume that was scheduled and is also used to project workload for the subsequent fiscal year(s).

Data Limitations: No significant limitations. Data is intended to reflect all closures.

Calculation Changes: None

Complete Description of the Process(s) measure originates from: Customer Accounts Written Communications answered measures the number of account related written submissions processed (closed) by the BODs and Enterprise during the fiscal year.

Critical Path:

1. IDRS generates weekly CCA reports for controlled closures. Either an automated batch control application report or a unit ledger report is produced for uncontrolled closures.
2. Each AM campus department determines the number of its case closures each week.
3. AM Campus consolidates department data and posts to an FTP site weekly.
4. JOC consolidates data by BOD and Enterprise, produces a weekly report reflecting both weekly and cumulative data and posts to the JOC web page.
5. Results included in the BPRS report.

Management Controls for items on critical path:

1. Computing Center internal controls and AM managerial review.
2. Designated manager reviews department report.
3. Campus AMIR coordinator reviews and balances department data before posting.
4. BOD Office PM/PA and campuses review data posted to JOC web site.

29.	DESCRIPTION
Operating Division (s)	Wage & Investment/Small Business Self Employed – Customer Account Services
Measure Name	Customer Accounts Resolved (Adjustments) Customer Satisfaction and Dissatisfaction
Type of Measure	Balanced Measure
1. Program Category	1. Pre-Filing Services, Filing and Account Services
2. Related Strategic Goal	2. Service to Each Taxpayer
Responsible Official	Director, Customer Accounts Services
Definition	This measure, based on responses to a survey mailed to customers, reflects the level of customer satisfaction with Accounts Management (AM) (Adjustments) processing/handling of customer account correspondence, claims, and amended returns received at its Campuses. Two vendors, the Pacific Consulting Group (PCG) and the Newspaper Printing Company (NPC) currently participate in the survey process.
a. Reporting Level (s)	a. Business Operating Division (BOD) and AM Campus
b. Report Data Source	b. W&I National and Site Reports (produced by a vendor)
c. Reports	c. Business Performance Review Summary (BPRS)
Formula/Methodology	Both overall satisfaction and dissatisfaction with 10 specific attributes related to the customer's interaction with the Service are measured. A 5-point rating scale, "1" meaning "very dissatisfied" and "5" meaning "very satisfied" is used. Mean average ratings are used for reporting and tracking the satisfaction scores. Leverage Analysis indicates where to concentrate efforts in order to have the greatest chance of improving customer satisfaction.
Data Source/M Measurement Tools	Reports are the W&I National and Site Reports as referenced above. Data is collected from responses to surveys mailed to customers, who are selected on the basis of statistical sampling criteria.
Reliability of Data	Reasonable Accuracy. Vendor internal controls are in place to ensure the validity of the data. The survey process is designed to provide a maximum sampling error of +/-5% at the 90% confidence level.
Frequency of Data Availability/Reporting	Quarterly, Annually

Purpose of Measure: To determine the satisfaction level of customers who respond to us in written form or submit amended returns.

Data Limitations: No significant limitations.

Calculation Changes: None.

Complete Description of the Process measure originates from: Customers mail account correspondence, claims, and amended returns to AM Campuses. Customer Service Representatives (CSRs) and Tax Examiners (TEs) perform appropriate research (and may request additional information from the customer, if necessary) and resolve/close the cases. In most instances, customers are notified about the final outcome via a notice, letter, telephone contact, or refund.

Critical Path:

1. W&I Accounts Management provides the Research function with estimated Adjustments closures for each quarter, by function and program and by site.
2. Research, based on the estimates, provides quarterly random starts and skip intervals to be used for selecting sample cases for the survey. These are provided for each individual site.
3. Adjustments closed cases are made available to a clerk each day, who selects the sample cases.
4. A CSR or an analyst examines each case selected and determines, based on specific criteria, if the case should or should not be included in the survey.
5. A limited amount of data is extracted for cases to be rejected. More extensive data about the customer and the nature of the inquiry/submission is extracted for cases that will be included in the survey; some information must be gathered through Integrated Data Retrieval System (IDRS) research.
6. Data is hand written on to a Data Collection Instrument (DCI) and then entered on to an Access database specifically developed for this survey.
7. Each site forwards their Access Database monthly to either the W&I or SB/SE Accounts Management HQ office.
8. Accounts Management Program Management/Process Assurance (PM/PA) analysts consolidate the data for their BOD and forward to PCG.
9. PCG formats the data and forwards it to NPC.
10. NPC mails the surveys, codes the open-ended questions, and scans the responses into a database.

11. PCG analyzes the results and develops BOD and site reports.

Note: As the Correspondence Imaging System (CIS) is rolled out to the five W&I Campus locations; steps 1 through 8 will change, as the CIS system will systemically identify taxpayers for participation in the survey. The CIS system is scheduled for a phased-in rollout during FY 2004.

Management Controls for items on critical path:

1. Specific guidelines are provided to the sites for selecting the sample, determining which cases should be included in the survey, which data elements need to be extracted and entered on the database, how data should be entered, and how and when to submit their completed database.
2. Each site has a designated Adjustments Survey Coordinator to oversee the process and to ensure a timely and quality product.
3. Accounts Management PM/PA analysts perform “spot” reviews of data each month and perform formal reviews of the survey process during site visits.

30.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Customer Account Services: Accounts Management
Measure Name	Outcome: Customer Service Representative (CSR) Level of Service
Type of Measure	Critical Measure (Outcome) – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Customer Accounts Services
Definition	The relative success rate of taxpayers that call for toll-free services seeking assistance from a Customer Service Representative.
a. Reporting Level (s) b. Report Data Source c. Reports	a. BOD, Enterprise, by Dialed Number b. Aspect ACD configured in Enterprise Telephone Database (ETD) c. Snapshot report on JOC web page http://joc.enterprise.irs.gov/etd/Snapshots/ausnapshot.asp Refer to the CAS calls category on the Enterprise snapshot
Formula/Methodology	<p>CSR LOS = customer completed VCR automated services** + customer completed Info Msg. + assistor calls answered / customer completed VCR automated services** + customer completed Info Msg. + assistor calls answered + VCR busies & Courtesy Disconnects + secondary abandons + emergency closed + (calculated network incomplete -prompter abandons)*</p> <p>* Calculated network incomplete -prompter abandons = (customer completed VCR automated services** + customer completed Info Msg. + assistor calls answered + VCR busies & Courtesy Disconnects + secondary abandons + emergency closed) / (total call attempts - (network incomplete - prompter abandons)) * (network incomplete - prompter abandons)</p> <p>** VCR completed calls are now supplied by Selected Expanded Access (SEA)</p>
Data Source/Measurement Tools	Enterprise Telephone Database (ETD)
Reliability of Data	Reasonable Accuracy – Data originates from the Aspect ACD, TRIS, ICM, and AT&T. Data is automatically fed to and compiled in ETD. Data validation takes place to ensure accurate data is fed to ETD from the Aspect ACD, TRIS, and AT&T. In addition, JOC periodically verifies ETD data using Intelligent Contact Management (ICM) data. ICM data can be compromised by a loss of connectivity of one or more of the ACDs.
Frequency of Data Availability/Reporting	Data is available in a wide variety of time increments: daily, weekly, monthly, PP and FY.

Purpose of Measure: Determine the relative success rate of taxpayers that call for Toll-free services seeking assistance from a Customer Service Representative (CSR).

Data Limitations: Reasonable accuracy. Data validation takes place to ensure accurate and complete data is fed to ETD from the Aspect ACD, TRIS, and AT&T. In addition, JOC periodically verifies ETD data using ICM data. JOC validates all CSR LOS data elements on a weekly basis.

Calculation Changes: No changes have been made since March 2002 when the IRS Commissioner requested that a change be made to the methodology of calculated busy signals. The revised formula more accurately reflects the volume of customers that did not have access to live assistance. Calls to the Advanced Child Tax Credit Product Line, (0105) were added in July 2003. In October 2003, EIN calls will be included in the calculation. The inclusion of EIN will impact the SB/SE and Enterprise results only.

Complete Description of the Process(s) measure originates from:

To calculate the CSR LOS, all call data is automatically accumulated by the ACD in each site and transmitted each night to the telephone database ETD located in New Carrollton. Report data is extracted weekly from the database and used to create the official Snapshot Report, which is located on the JOC website.

Data for the monthly report is extracted from the cumulative snapshot report and submitted to the Strategy & Finance Planning and Analysis (P&A) staff. The P&A staff compiles all of the monthly data including the CSR LOS data into a master spreadsheet which is linked to the report formats for the Commissioner's Monthly Report and Business Performance Reporting System as well as a separate monthly report for the Commissioner W&I. As part of the data reporting the P&A staff reviews the data for anomalies, going back to the functions within W&I to have them validate the data and/or explain deviations (+/-) from established targets.

Critical Path:

1. Aspect ACD, TRIS, AT&T and ICM data is collected on each system.
2. Raw data is fed nightly from each system.
3. Raw data is then compiled and organized in the ETD database.
4. Using this data, ETD produces the weekly, planning period and fiscal year CSR LOS that is reflected on the official Snapshot.

Management Controls for items on critical path:

1. Validation of monthly report data by W&I P&A staff.
2. The JOC validates CSR LOS data prior to publication of the weekly official Snapshot report. Independent weekly CSR LOS source data is also gathered and validated by comparing data with the data used to produce the official Snapshot report.

31. & 32.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed (Tax Law): Customer Account Services: Accounts Management
Measure Name	Outcome: Customer Accuracy - Toll-free Tax Law and Toll-free Accounts
Type of Measure	Critical Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Customer Account Services
Definition	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 their inquiry and/or had their case resolved correctly based upon all available information and IRM required actions. This measure applies to all Tax Law and Account transactions.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Site, BOD, Enterprise b. QRDbv2 c. Reports embedded in the QRDbv2 database
Formula/Methodology	Calculated based on Defects Per Opportunity which focuses on how many attributes were scored incorrectly vs. how many possible attributes applied to that particular transaction. Dividing the number of errors by the total number of opportunities for a transaction, then subtracting that figure from one (1) calculates it. (In this particular measure, there is only one attribute [opportunity] per transaction.)
Data Source/Measurement Tools	The CQRS monitor codes Field 715 on the Data Collection Instrument (DCI) as calls are reviewed. Data is input to the QRDbv2 for product review and service reporting.
Reliability of Data	Reasonable Accuracy – the CQRS monitor codes Field 715 on the DCI as calls are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. The input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. Local management and management officials at the CQRS site sample the national reviews conducted by CQRS site staff on telephone product lines. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.
Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly within two weeks after the end of the month and available on QRDbv2.

Purpose of Measure: The purpose of this measure is to capture the percent of taxpayers who receive the correct answer to their Tax Law or Account question.

Data Limitations: None

Calculation Changes: Written Referrals (Forms 4442) were moved into Correspondence sample and removed from Account Calls sample in FY 2002.

Complete Description of the Process(s) measure originates from: Accuracy measured via remote monitoring a statistically valid sample of tax law and account product line calls, the monthly call volume and monthly weighting of the accuracy projections based on volume of calls handled.

Critical Path:

1. CQRS monitors calls based on SOI designed plan.
2. Call is evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness. Results are input to the Quality Review Database (QRDbv2.)
3. Monthly call volumes of calls handled for each product line are input to QRDbv2 based on Electronic Telephone Database reports.
4. Weighted reports are run on the 10th day of the month to update the fiscal year cumulative data.
5. HQ extracts report data for Business Performance Review Summary.

Management Controls for items on critical path:

1. CQRS management samples QRDbv2 records and validates that sample plans have been followed.
2. CQRS management reviews QRDbv2 employee input DCIs for consistency and coding.
3. CQRS tracks and reviews rebuttals quarterly, and an annual sample of each product line's rebuttals are performed.
4. A rebuttal web site is used to share technical and coding issues in CQRS.

33.	DESCRIPTION
Operating Division (s)	Wage & Investment/Small Business Self Employed: Customer Account Services: Account Management and Assistance
Measure Name	Toll-free Assistor Calls Answered
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing and Account Services 2. Service to Each Taxpayer
Responsible Official	Director, Customer Account Services
Definition	The count of all toll-free assistor calls answered at Customer Service sites.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Site, BOD, Enterprise b. Aspect ACD configured in Enterprise Telephone Database (ETD) c. Snapshot report on JOC web page http://joc.enterprise.irs.gov/etd/Snapshots/ausnapshot.asp
Formula/Methodology	Assistor Calls Answered is based on the final destination application of the call filtered by dialed number and by BOD performance. Credit for the call is applied to the appropriate product line and BOD.
Data Source/ Measurement Tools	Enterprise Telephone Database (ETD)
Reliability of Data	Reasonable Accuracy – Data originates from the Aspect ACD and TRIS. Data is automatically fed to and compiled in ETD. Data validation takes place to ensure accurate data is fed to ETD. In addition, JOC periodically verifies ETD data using Intelligent Contact Management (ICM) data. ICM data can be compromised by a loss of connectivity of one or more of the ACDs.
Frequency of Data Availability/Reporting	Data is available in a wide variety of time increments: daily, weekly, monthly, PP and FY.

Purpose of Measure: To determine the volume of calls that received live assistance.

Data Limitations: Reasonable accuracy. Data is available in a wide variety of time increments: daily, weekly, monthly, and ad hoc. Data originates from the Aspect ACD. Data is automatically fed to and compiled in ETD. Data is validated using various methods. Included in the validation process is a comparison of Aspect and ICM data. ICM data can be compromised by a loss of connectivity of one or more of the ACDs.

Calculation Changes: Calls on the product lines 4262 and 8815 are no longer included, as these product lines were retired February 2 and February 28 respectively. Calls to the Advanced Child Tax Credit Product Line, (0105) were added in July 2003. In October 2003, EIN calls will be included in the calculation. The inclusion of EIN will impact the SBSE and Enterprise results only.

Complete Description of the Process(s) measure originates from: Calls to the 0105, 0115, 0433, 0582, 0922, 1040, 1778, 1954, 4059, 4259, 4778, 4933, 5227, 8374 and 8482 lines originate when a taxpayer begins to prepare a tax return and they discover that they don't understand the information in a publication, they don't understand a line on a particular form, and/or they are not sure where to send their form. Calls also originate when a taxpayer receives some type of correspondence (notice, letter) that provides a Toll-free telephone number to call IRS. The taxpayer does not understand the notice and they have questions or they wish to resolve the issue we corresponded about or are seeking account information. The specific Toll-free telephone numbers are published in a number of locations including telephone directories, IRS Digital Daily, IRS publications and tax form instruction packages as well as on letters/notices IRS sends to taxpayers. A call reaches the IRS and the caller then chooses to hear information in English or Spanish. In either case the caller is offered current year automated services. Callers who select automated services are routed to the TeleTax or TRIS systems. Calls routed to the TeleTax system are excluded from the measure. If they do not choose this option, the call is routed to an ACD located in a call site. Based on the caller's menu selections, the caller may be offered additional automated options. If they choose yes, they are routed appropriately, if they choose options that are handled by assistors the call is then sent to a site where it is queued for assistor services. The call is answered by an assistor, the caller's question is addressed and the call is completed.

Critical Path:

1. Assistor calls answered data is collected from the terminating secondary application on each Aspect ACD.
2. Raw Aspect data is fed from the Aspect ACD to ETD after the nightly database collapse.
3. Raw Aspect data is then compiled and organized in the ETD database.

4. Using this data, ETD produces a wide variety of customer reports.

Management Controls for items on critical path: Data originates from the Aspect ACD. Data is automatically fed to and compiled in ETD. Data validation takes place to ensure accurate data is fed to ETD. In addition, JOC periodically verifies ETD data using ICM data. ICM data can be compromised by a loss of connectivity of one or more of the ACDs.

34.	DESCRIPTION
Operating Division	Wage and Investment – Small Business/Self Employed
Measure Name	Toll-Free Customer Satisfaction
Type of Measure	Customer Satisfaction
Program Category Related Strategic Goal	Filing and Account Services – Accounts Management and Assistance Service to Each Taxpayer
Responsible Official	WI: Director, Strategy & Finance SBSE: Director, Strategy, Research & Performance Management
Definition	The percentage of Customers who were satisfied with the way their cases were handled by the Toll Free Telephone Program. The percentage of Customers who were dissatisfied with the way their cases were handled by the Toll Free Telephone Program.
Reporting Level (s) Report Data Source Reports	Site Enterprise, Business Operating Division.
Formula/Methodology	Sample sizes selected to provide maximum of +/- 5% confidence interval at a 95% confidence level for lowest reporting of organization. A representative sample of customers calling the IRS Toll-Free telephone numbers are surveyed by an independent contractor to assess their satisfaction with the service they received during their calls. W&I/CAS receive Customer Satisfaction Survey reports from the IRS survey vendor, Pacific Consulting Group. LIMITATIONS on the survey data not affecting the statistical validity include: Only customers calling one of the IRS Toll-Free telephone numbers are included in the sample. Calls are selected based on a sampling pattern that includes variables for the hour of day, day of week, and time of year and customers calling when IRS monitors are not available (Saturday, Sunday and some evening hours) are excluded from the survey.

DATA SOURCE/ MEASUREMENT TOOLS	Customer Satisfaction Surveys
Reliability of Data	Reasonable Accuracy – PCG compiles, verifies, and reports on the survey data. The service worked with PCG to design the survey process so that the Service can maintain an “arms’ length” relationship with the data gathering and reporting processes.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

1. To track customer satisfaction with the Toll-Free function over time
2. To identify which customer characteristics influence customer satisfaction ratings
3. To identify areas where improvements will have the greatest impact on customer satisfaction.

Data Limitations: Describe any limitations for the measure data.

Survey participation is limited to those customers who call in to the IRS Toll-Free lines. Survey does not include customers who call into the Toll-Free system evenings, Saturday or Sunday.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change

None

Complete Description of the Process(s) measure originates from:

Using Interactive Voice Response (IVR), the IRS administers the current survey by telephone. IRS quality control monitors in each call site will randomly identify potential participants. The IRS provides survey data to the survey contractor on a monthly basis (within one week of the close of the month). Each quarter, the IRS provides the total number of Toll Free callers to the survey contractor for use in weighting the results, if necessary, to ensure that they represent all Toll Free callers. The survey contractor receives this universe data within five days of the completion of each quarter. The survey contractor separates ACS and Toll Free data and converts them to a SPSS file used to analyze the data. Within five business days of receiving comments on the reports from the IRS, The survey contractor finalizes the reports and submits them to the IRS. Each quarter, the survey contractor provides the IRS with a CD-ROM containing the quarterly survey database and a record layout and variable definitions.

Critical Path:

1. The IRS collects data on an ongoing basis using the IVR system
2. The IRS delivers data to the survey contractor
3. The survey contractor provides quarterly reports based on the data

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. The survey contractor performs a four-stage internal review process of reports before they are sent to the IRS.
2. The IRS reviews and provides comments and suggestions before reports are finalized.
3. The survey contractor keeps a record when the data set is e-mailed as a record of receipt.

35.	DESCRIPTION
Operating Division (s)	Wage & Investment: CARE: Field Assistance
Measure Name	Outcome: Field Assistance Accuracy of Tax Law Contacts
Type of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Field Assistance
Definition	Tax Law Accuracy is the quality of service provided to Taxpayer Assistance Center (TAC) customers. This is a measure of the accuracy of responses concerning issues involving tax law.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Operating Division, Area b. TIGTA “Walk-In” Briefing Paper c. Tax Law Accuracy Report
Formula/Methodology	TIGTA Auditors will make unannounced visits to selected TACs. The Auditors will be anonymous to the TAC site reviewed and use tax law scenarios to evaluate answers for accuracy.
Data Source/Measurement Tools	TIGTA “Walk-In” Briefing Paper
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: The quality of tax law accuracy is an indicator of how effective TAC personnel are in assisting the customers with tax law issues.

Data Limitations: Accuracy percentage is not based on statistically valid sampling technique.

Calculation Changes: FY 03 is the baseline year.

Complete Description of the Process:

1. TIGTA auditors will make unannounced anonymous visits to selected TACs in all 50 states.
2. Auditors will ask Tax Resolution Representatives (TRRs) a series of pre-developed questions based on the training provided to TRRs and the scope of services for tax law assistance.
3. TIGTA will issue monthly "Walk-In" Briefing papers capturing their results.

Critical Path:

1. TIGTA will issue monthly "Walk-In" Briefing papers reporting accuracy of responses to questions.
2. The data is used to compute the tax law accuracy for Field Assistance overall and each Area.

Management Controls for items on critical path: FA management will hold monthly meetings with TIGTA to discuss the results.

36.	DESCRIPTION
Operating Division (s)	Wage & Investment: Customer Assistance, Relationships & Education (CARE): Field Assistance
Measure Name	TAC Contacts (Sum of Returns, Tax Law, and Account)
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Filing Services 2. Service to Each Taxpayer
Responsible Official	Director, Field Assistance
Definition	The total number of customers assisted, including the number of customers assisted with tax return preparation, in Taxpayer Assistance Centers. All face-to-face, telephone, and correspondence contacts are included. It is the sum of the units reported under Activity Codes 01 (Customer Incoming Telephone Calls), 02 (Customers with Forms Contacts), 03 (e file Return Preparation), 04 (Non e file Return Preparation), 05 (Tax Law Questions), 06 (Account Work/Notices), 07 (Other FA Contacts), and 08 (Correspondence Answered). A “unit” represents a customer assisted.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Operating Division, Area b. Resource Management Information System (RMIS) c. RMIS Summary Report
Formula/Methodology	The total number of units recorded daily on Form 5311. This figure is the sum of Total Walk-In Units (including Customers w/Forms, Total Returns prepared, Tax Law Questions, Account Work/Notices, and Other FA Contacts) Customer Incoming Telephone Calls, and Correspondence answered in Taxpayer Assistance Centers. A “unit” represents a customer assisted. One unit is recorded for each customer assisted.
Data Source/M Measurement Tools	RMIS
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Weekly

Purpose of Measure: The number of total contacts is an indicator of how effective the FTEs (full-time equivalents) are allocated to the program.

Data Limitations: Data is manually input.

Calculation Changes: None.

Complete Description of the Process:

1. Using the Form 6148, Field Assistance personnel located in non-Q-matic sites input the number of customers assisted with forms, return preparation, tax law questions, accounts work/notices, other Field Assistance contact, incoming calls, and correspondence. These items constitute the total number of contacts made daily at a Taxpayer Assistance Center.
2. Field Assistance personnel located in a Q-matic site record the number of contacts from the Q-matic report generated as a result of a closing code indicator for return preparation being input into Q-matic by the Field Assistance employee.
3. Data from both the Form 6148 and the Q-matic report are transferred to a Form 5311 and input manually into RMIS.

Critical Path:

1. Non-Q-matic site personnel record the number of contacts daily using the Form 6148. A Form 5311 is then prepared using Form 6148 data to track the number of contacts made.
2. Q-matic site personnel record the number of contacts onto the Form 5311 based on the Q-matic closing code report generated at the time a return preparation contact is assisted.
3. The data from the Form 5311 is input into RMIS.

Management Controls for items on critical path:

1. Transaction reports are generated to verify the accuracy of the manual input into RMIS to the Form 5311. The employee responsible for the input reviews the transaction report to the Form 5311.
2. The manager reviews the transaction report and the Form 5311 to verify the accuracy.
3. Managers review RMIS reports weekly.

37.	DESCRIPTION
Operating Division (s)	Wage & Investment – Field Assistance
Measure Name	Field Assistance Customer Satisfaction and Dissatisfaction
Type of Measure	Critical Measure
Program Category Related Strategic Goal	Filing Services Service to All Taxpayers
Responsible Official	Director, Field Assistance
Definition	This measure is the taxpayer’s overall satisfaction and dissatisfaction with the services provided by Field Assistance personnel as determined by the customer satisfaction survey. Pacific Consulting Group (PCG), an outside vendor conduct surveys. Taxpayers’ rate services provided in Taxpayer Assistance Centers (TACs) on a scale from 1 – 5.
a. Reporting Level (s) b. Report Data Source c. Reports	Operating Division Pacific Consulting Group Field Assistance National Report
Formula/Methodology	Field Assistance employees distribute survey forms to all taxpayers. PCG collects and consolidates the responses and provides a monthly report to each Taxpayer Assistance Center (TAC) office.
Data Source/Measurement Tools	Taxpayer questionnaire comment cards.
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: Customer Satisfaction and Dissatisfaction scores are an indicator of how effective Field Assistance is in assisting taxpayers at the TACs.

Data Limitations: Field Assistance personnel cannot control the response rate to the surveys.

Calculation Changes: Field Assistance changed from a rating scale of 1 –7 to a scale of 1 –5. Customer Satisfaction data will be reported as “top box” scores that reflect the average number of taxpayers that rated services as a 4 or 5. Customer Dissatisfaction data will be reported as “bottom box” scores that reflect the average number of taxpayers that rated services as a 1 or 2.

Complete Description of the Process: PCG will mail to each Territory TAC office, coded survey cards that can identify each group level TAC. The Territory TAC office then distributes the coded survey cards to the respective group offices. TAC personnel will offer survey cards to every customer serviced. Customers are permitted to complete the survey onsite or to complete and mail the postage paid survey card directly to PCG. Customers who choose to complete the survey card onsite may deposit their survey cards in the survey box located at the TAC. A site representative bundles the cards on a weekly basis and forwards them to PCG. PCG scans all cards received and captures all data into a database. PCG also randomly samples 25 cards for each TAC per quarter and captures the specific comments made by the customer and is included in the database with all other results. PCG completes a monthly report analysis for all of Field Assistance and prepares a National Field Assistance Report. TACs also receive a monthly report from PCG on their specific results compared to the national results.

Critical Path:

1. Coded Survey cards are mailed by PCG to the Territory Offices for distribution to the group TACs.
2. TAC personnel offer survey cards to every customer serviced
3. Customers complete the survey onsite and deposit the survey in a locked survey box, or the taxpayer can mail the survey card from an offsite location using a postage paid card addressed to PCG.
4. If the customer deposits the survey box located at the TAC, the site survey representative bundles the cards on a weekly basis and forwards them to PCG.
5. PCG scans all cards received and captures all data into a database. PCG also randomly samples 25 cards for each TAC per quarter and captures the specific comments made by the customer and is included in the database with all other results.
6. PCG completes a monthly report analysis for all of Field Assistance and prepares a National Field Assistance Report. TACs also receive a monthly report from PCG on their specific results compared to the national results.

Management Controls for items on critical path: Field Assistance management controls are not applicable for this measure. The customer satisfaction survey is conducted by an outside vendor, which eliminates the need for further controls.

38.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Payment Compliance Electronic/Correspondence Collection
Measure Name	ACS Level of Service
Type of Measure	Critical (Outcome) Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to All Taxpayers
Responsible Official	W & I -Director, Filing and Payment Compliance Contact: Karen Kilroy 215-516-5224 SB/SE Owner: Director, Compliance Policy SB/SE: Martha Sullivan Functional Data contact: Dorothy Serious 202-283-2211 Contact about measure: Gary Elsner –202 283-2378
Definition	The percentage of ACS phone calls answered by a Collection Representative (CR) as a percentage of the total call attempts.
a. Reporting Level (s) b. Report Data Sources c. Reports	a. W&I/SBSE Corporate b. ASPECT data captured on the Enterprise Telephone Data (ETD) Warehouse c. Business Performance Review Summary (BPRS)
Formula/Methodology	The number of calls answered divided by the number of calls answered plus the number of busy calls plus the number of abandoned calls (TP hung up). Only calls abandoned at the secondary CR gate are included.
Data Source/ Measurement Tools	Enterprise Telephone Data Warehouse and AT&T Call Completion Report
Reliability of Data	Reasonable Accuracy
Frequency of Data Availability/Reporting	Daily, aggregated weekly, monthly

Purpose of Measure: ACS is in business to close cases and collect delinquent taxes. To accomplish these objectives usually requires contact with taxpayers. ACS utilizes a variety of treatment options to initiate contact with the taxpayer and resolve the delinquency including sending a letter, making a phone call, levying on wages, levying on other taxpayer assets and/or filing a tax lien. Usually, the taxpayer responds to one of these treatments by calling an ACS toll free number. This measure reflects how well the Service is responding to the taxpayer's attempted contact.

Data Limitations: To capture the total attempts the taxpayer is making into the ACS system, the number of busy calls are counted. With today's technology, it is very easy for a taxpayer to automatically redial the ACS number many times. This redialing artificially inflates the number of attempts and reduces the Level of Service (LOS) measure. As a result, level of service to the taxpayer is actually higher than the LOS data shows. Unfortunately, it is a very time consuming and laborious process to analyze the busy data and eliminate the redialing taxpayers from the calculation.

Calculation Changes: Starting in February of 2002, calls abandoned at the primary gate were excluded from the LOS calculation. These calls are excluded, as they are primarily taxpayers that hang up quickly upon hearing they have reached the IRS and are probably wrong number calls.

Complete Description of the Process: The ACS telephone system captures data on incoming calls, which are placed on the ETD system. Analysts from the Joint Operations Center (JOC) extract ACS telephone data from ETD and create LOS reports. This data is available on a daily, weekly, and monthly basis.

Critical Path:

1. IRS initiates taxpayer treatment (usually initiated by ACS, but could be other areas in the Service.)
2. Taxpayer responds to treatment by calling ACS toll free phone number.
3. ACS telephone system records incoming calls, and places in appropriate phone queue.
4. ACS employee becomes available and answers incoming call.

Systemic/Management Controls for items on critical path:

1. JOC monitors incoming call traffic and routes call to various sites around the country depending on CR availability.
2. Site management ensures CRs are taking the appropriate amount of time on calls and that the CRs make themselves available for the next call when ready.
3. JOC analysts extract data from ETD system and compile reports.
4. JOC manager reviews reports for accuracy.

5. W&I/SBSE Compliance analysts extract data for HQ reports.
6. W&I/SBSE management reviews data for accuracy.

39.	DESCRIPTION
Operating Division	Wage & Investment/ Small Business Self Employed: Payment Compliance Electronic/Correspondence Collection
Measure Name	Outcome: ACS On-line Accuracy
Type of Measure	Critical (Outcome) Measure – Business Results Customer Satisfaction
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to Each Taxpayer
Responsible Official	W & I -Director, Filing and Payment Compliance; Contact: Dana Thomas (404) 338-7683 SB/SE Data Owner: Director, Compliance Policy SB/SE: Martha Sullivan) Functional Contact: Dawn Gershon (S:C:CP:FP:CCC 215-516-3746) Dawn.L.gershon@irs.gov
Definition	The purpose of this measure is to capture the percent of taxpayers who receive the correct answer to their ACS question.
a. Reporting Level (s) b. Report Data Sources c. Reports	a. Site, BOD, Enterprise b. QRDbv2 c. Reports embedded in the QRDbv2 database
Formula/Methodology	Calculated based on Defects Per Opportunity which focuses on how many attributes were scored incorrectly vs. how many possible attributes applied to that particular transaction. Dividing the number of errors by the total number of opportunities for a transaction, then subtracting that figure from one (1) calculates it. $1 - \left(\frac{N}{Y+N} \right) = \text{xx}\%$ (In this particular measure, there is only one attribute [opportunity] per transaction.)
Data Source/ Measurement Tools	The CQRS monitor codes Field 715 on the Data Collection Instrument (DCI) as calls are reviewed. Data is input to the QRDbv2 for product review and service reporting.
Reliability of Data	Reasonable Accuracy – the CQRS monitor codes Field 715 on the DCI as calls are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. The input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute.

	Local management and management officials at the CQRS site sample the national reviews conducted by CQRS site staff on telephone product lines. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.
Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly within two weeks after the end of the month and available on QRDbv2.

Purpose of Measure: The purpose of this measure is to capture the percent of taxpayers who receive the correct answer to their ACS question.

Data Limitations: None

Calculation Changes: None.

Complete Description of the Process(s) measure originates from: Accuracy measured via remote monitoring of a statistically valid sample ACS product line calls, the monthly call volume and monthly weighting of the accuracy projections based on volume of calls handled.

Critical Path:

1. CQRS monitors calls based on SOI designed plan.
2. Call is evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness. Results are input to the Quality Review Database (QRDbv2.)
3. Monthly call volumes of calls handled for each product line are input to QRDbv2 based on Electronic Telephone Database reports.
4. Weighted reports are run on the 10th day of the month to update the fiscal year cumulative data.
5. HQ extracts report data for Business Performance Review Summary.

Management Controls for items on critical path:

1. CQRS management samples QRDbv2 records and validates that sample plans have been followed.
2. CQRS management reviews QRDbv2 employee input DCIs for consistency and coding.

3. CQRS tracks and reviews rebuttals quarterly, and an annual sample of each product line's rebuttals are performed.
4. A rebuttal web site is used to share technical and coding issues in CQRS.

40.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Payment Compliance Electronic/Correspondence Collection
Measure Name	ACS Closures – TDA
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to All Taxpayers
Responsible Official	W & I - Director, Filing and Payment Compliance Contact: Karen Kilroy 215-516-5224 SB/SE Owner: Director, Compliance Policy SB/SE: Martha Sullivan Functional Data contact: Dorothy Serious 202-283-2211 Contact about measure: Gary Elsner –202 283-2378
Definition	The number of ACS TDA taxpayer closures minus any TDA taxpayer cases systemically removed from inventory. Closures include full paid accounts, installment agreements, currently not collectible accounts, etc.
a. Reporting Level (s) b. Reporting Data Source c. Reports	a. W&I Corporate b. Collection Activity Reports (CAR) c. Business Performance Review Summary (BPRS)
Formula/Methodology	Line 15.2, Col. A NO. TDA TAXPAYER DISPOSITIONS minus Line 15.2.4, Col A NO. TC 530-39 (systemically removed) Note: Cases are systemically removed off ACS based on age, not due to ACS actions.
Data Source/ Measurement Tools	Collection Activity Reports (CAR) - NO-5000-1 Taxpayer Delinquent Account Report. The dispositions are extracted by computer analysis on the Integrated Data Retrieval System (IDRS).
Reliability of Data	Reasonable Accuracy. The number of TDAs disposed is determined by computer analysis on the IDRS computer system. Reports are compiled monthly with data extracted as part of weekend IDRS processing. National Collection analysts and Information Systems programmers routinely do validity checks.
Frequency of Data	Weekly, aggregated monthly

Purpose of Measure: ACS is in business to close cases and collect delinquent taxes. The number of ACS TDA Taxpayer Closures is an indicator of how effective ACS is in resolving balance due accounts.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: A TDA is created when a taxpayer has a balance due account (one or more tax periods) that cannot be resolved through notice issuance. In general, after the notice process, delinquencies move into ACS. ACS utilizes a variety of treatment options to initiate contact with the taxpayer and resolve the delinquency. These options include sending the taxpayer a letter, making a phone call, levying on wages, levying on other taxpayer assets and/or filing a tax lien. An account can be resolved through full payment, installment agreement, currently not collectible, bankruptcy, adjustment/abatement, and Offer in Compromise. For many of these closures, the ACS employee enters closing information into IDRS. As part of IDRS weekly processing, applicable records for all 10 centers are extracted and saved until the end of the month.

The monthly records from all 10 centers are shipped electronically to Memphis (Tennessee Computing Center) where files are run through the programs that create the CAR (approximately 75 programs.) Unexpected conditions such as dropped records, and missing service center data that occur are resolved within the TCC environment unless the control limits set by national office are violated. When control limits are violated, TCC has instructions to notify National Office. In all instances, report files are electronically shipped from TCC to National Office and run through a series of internal validity file checks for data anomalies/data mismatches. Once the data is determined to be “clean” by Collection, they are put on a Monarch System for publication. Users access the files using Monarch Report Explorer software.

Critical Path:

1. Service initiates treatment with taxpayer.
2. Taxpayer sends in full payment or ACS employee inputs closing information into IDRS.
3. An IDRS/ICS Match is run and registers are generated for resolution of mismatches.
4. IDRS records are sent to Memphis from service centers.
5. Electronic Files are sent from Memphis to National Office.

6. National Office runs validity checks and loads report files onto Web Site.
7. W&I Compliance analyst extracts data via Monarch Software and compiles report.
8. Management reviews the report for accuracy.

Systemic/Management Controls for items on critical path:

1. Documentation of IDRS worked and approved (quarterly).
2. Program Reviews on adherence to ERT Guide.
3. Steps taken by MCC in receipt of records.
4. Steps taken to document files from MCC – no process currently exists to provide verification that files are received according to the published schedule. At the beginning of each fiscal year IS programming typically changes, a National Office analyst reviews the October runs of each report in TCC to check for unexpected problems.
5. Documentation of validity runs and input of files to Monarch Software – no formal documentation of validity runs exists as they are done on an ad hoc basis when numbers “do not look right”. After examination by Collection of a particular number over time, a National Office analyst will use the “file cracker” utility in conjunction with IS to do comparisons between the files on ICS and those maintained at the service centers.
6. Chief, Risk Based Collection in W&I, reviews reports for accuracy.

41.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Payment Compliance Electronic/Correspondence Collection
Measure Name	ACS Closures - TDI
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to All Taxpayers
Responsible Official	W & I - Director, Filing and Payment Compliance Contact: Karen Kilroy 215-516-5224 SB/SE Owner: Director, Compliance Policy SB/SE: Martha Sullivan Data contact: Dorothy Serious 202-283-2211; Contact about measure: Gary Elsner –202 283-2378
Definition	The number of ACS TDI taxpayer closures minus any TDI taxpayer cases systemically removed from inventory.
a. Reporting Level (s) b. Reporting Data Source c. Reports	a. W&I Corporate b. Collection Activity Reports (CAR). c. Business Performance Review Summary (BPRS)
Formula/Methodology	Line 12.11, Col. A NO. Taxpayers Disposed minus Line 12.11.4, Col. A NO. TP's Disp TC 598 (systemically removed) Note: Cases are systemically removed off ACS based on age, not due to ACS actions.
Data Source/ Measurement Tools	NO-5000-3 Taxpayer Delinquency Investigations Report. The dispositions are extracted by computer analysis on the Integrated Data Retrieval System (IDRS).
Reliability of Data	Reasonable Accuracy. The number of TDIs disposed is determined by computer analysis on the IDRS computer system. Reports are compiled monthly with data extracted as part of weekend IDRS processing. National Collection analysts and Information Systems programmers routinely do validity checks.
Frequency of Data Availability/Reporting	Weekly, aggregated monthly

Purpose of Measure: ACS is in business to close cases and collect delinquent taxes. The number of ACS TDI Taxpayer Closures is an indicator of how effective ACS is in resolving cases where the taxpayer has not filed a tax return.

Data Limitations: None

Calculation Changes: None

Complete Description of the Process: A TDI is created when a taxpayer has not filed a return and the IRS has data to indicate that a return should be filed. If the return delinquency is not resolved through notice issuance, the delinquencies move into ACS. ACS will send the taxpayer a letter and/or attempt to contact the taxpayer through a phone call. A TDI is resolved in a number of different ways such as a return is filed, taxpayer deemed not liable to file, unable to locate the taxpayer, or referral to Exam or Criminal Investigation.

For many of these closures, the ACS employee enters closing information into IDRS. As part of IDRS weekly processing, applicable records for all 10 centers are extracted and saved until the end of the month. The monthly records from all 10 centers are shipped electronically to the Tennessee Computing Center (TCC) where files are run through the programs that create the CAR (approximately 75 programs.) Unexpected conditions such as dropped records, and missing service center data that occur are resolved within the TCC environment unless the control limits set by national office are violated. When control limits are violated, TCC has instructions to notify National Office. In all instances, report files are electronically shipped from TCC to National Office and run through a series of internal validity file checks for data anomalies/data mismatches. Once the data is determined to be “clean” by Collection, they are put on a Monarch System for publication. Users access the files using Monarch Report Explorer software.

Critical Path:

1. Service sends letter or calls taxpayer.
2. Taxpayer files return or ACS employee inputs closing information into IDRS.
3. An IDRS/ICS Match is run and error registers are generated for resolution of mismatches.
4. IDRS records are sent to Memphis from service centers.
5. Electronic Files are sent from TCC to National Office.
6. National Office runs validity checks and loads report files onto Web Site.
7. W&I Compliance analyst extracts data via Monarch Software and compiles report.

8. Management reviews the report for accuracy.

Systemic/Management Controls for items on critical path:

1. Documentation of IDRS worked and approved (quarterly.)
2. Program Reviews on adherence to ERT Guide.
3. Steps taken by MCC in receipt of records.
4. Steps taken to document files from MCC – no process currently exists to provide verification that files are received according to the published schedule. At the beginning of each fiscal year when IS programming typically changes, National Office sends an analyst to TCC to review the October runs of each report to check for unexpected problems.
5. Documentation of validity runs and input of files to Monarch Software – no formal documentation of validity runs exists as they are done on an ad hoc basis when numbers “do not look right”. After examination by Collection of a particular number over time, a National Office analyst will use the “file cracker” utility in conjunction with IS to do comparisons between the files on ICS and those maintained at the service centers.
6. Chief, Risk Based Collection in W&I, reviews reports for accuracy.

42.	DESCRIPTION
Operating Division (s)	Small Business/Self Employed and Wage & Investment – Payment Compliance Electronic/Correspondence Collection
Measure Name	ACS Customer Satisfaction and Dissatisfaction
Type of Measure	Critical Measure
Program Category Related Strategic Goal	Compliance Productivity Through a Quality Work Environment
Responsible Official	Directors, Reporting Compliance and Filing and Payment Compliance
Definition	The Customer Satisfaction and Dissatisfaction Measures are derived from the Customer Satisfaction Survey that is voluntarily taken by customers who have contacted the Compliance organization. Satisfaction reflects the percentage of respondents who were completely satisfied (or checked the top box score.) Dissatisfaction reflects the percentage of respondents who were completely satisfied (or checked the bottom box score.)
a. Reporting Level (s) b. Report Data Source c. Reports	Wage and Investment, Compliance Customer Satisfaction Surveys Business Performance Review Summary, Strategy and Program Plan
Formula/Methodology	A survey developed by Pacific Consulting Group (PCG) is used to measure customer satisfaction with the Compliance function, either through a mail-out or phone survey. Sample size is selected to provide a maximum of +/-5% confidence interval at a 95% confidence level for lowest reporting of organization. The measure is derived from the responses to the question that states: <i>“Everything considered, whether you agree or disagree with the final outcome, rate your overall satisfaction with the service you received during this call.”</i>
Data Source/ Measurement Tools	Customer satisfaction survey developed by an outside vendor, PCG
Reliability of Data	Reasonable Accuracy. PCG compiles, verifies, and reports on the survey data. Sample sizes selected to provide maximum of +/-5% confidence interval at a 95% confidence level for lowest reporting of organization.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure: The measure is an indication of overall taxpayer satisfaction with the service provided by Compliance. Responses to the questions are used to identify areas that have the greatest potential for improvement.

Data Limitations: No significant limitations.

Calculation Changes: The measure will change in FY03 to reflect a percentage of taxpayers that are completely satisfied with the service that was provided to them on a common five-point scale. Previously the score was calculated on a sliding scale of 1 to 4 for ACS, 1 to 5 for AUR, or 1 to 7 for Exam.

Complete Description of the Process: Taxpayers that have had Compliance contact are solicited to participate in the survey either through a mail-out or telephone survey. The results of the surveys are compiled by PCG and provided to the Service for review before the quarterly report is published.

Critical Path:

1. Taxpayer makes contact with the Service as the result of a notice, letter, phone call or customer initiated issue.
2. The taxpayer is given the opportunity to provide feedback on the contact either through a mail-out or phone survey.
3. PCG compiles, verifies and prepares a quarterly report based on the survey data.
4. The report is provided to management and is used as a tool to identify opportunities for improvement.

Management Controls for items on critical path:

1. No Internal Management Controls.
2. The vendor has responsibility to conduct surveys, compile data and validate findings.

43.	DESCRIPTION
Operating Division	Wage & Investment: Payment Compliance Electronic/Correspondence Collection
Measure Name	Compliance Services Collection Operation (CSCO) Accuracy
Type of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to Each Taxpayer
Responsible Official	Director, Filing and Payment Compliance; Contacts: Dana Thomas 404-338-7683
Definition	The quality of the information given and actions taken by CSCO employees on incoming correspondence.
a. Reporting Level (s) b. Report Data Sources c. Reports	a. Site, BOD, Enterprise b. QRDbv2 c. Reports embedded in the QRDbv2 database
Formula/Methodology	<p>Calculated based on Defects Per Opportunity which focuses on how many attributes were scored incorrectly vs. how many possible attributes applied to that particular transaction. Dividing the number of errors by the total number of opportunities for a transaction, then subtracting that figure from one (1) calculates it.</p> $1 - \left(\frac{N}{Y+N} \right) = \text{xx}\%$ <p>(In this particular measure, there is only one attribute [opportunity] per transaction.)</p>
Data Source/ Measurement Tools	PAS analysts code Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2 for product review and service reporting
Reliability of Data	Reasonable Accuracy –PAS analysts code Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. Input records are validated requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. The national reviews conducted by PAS site staff on CSCO product lines are sampled by local management and management officials at the Campus Centers. In addition, every review is available on-line to the site for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.

Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly within two weeks after the end of the month and available on QRDbv2.
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Purpose of Measure: The Accuracy Rate is a crucial component of the suite of CSCO Balanced Measures. These reviews provide valuable information to alert management whether employees are following procedures and taking necessary steps to resolve delinquencies while working taxpayer correspondence.

Data Limitations: The reviews are conducted by Program Analysis Staff (PAS) employees. Similar to any review conducted by people, the data is subject to human error. Periodic reviews conducted by site management help ensure the consistency of the data.

Calculation Changes: None.

Complete Description of the Process: A random sample of CSCO work (for the OFP codes listed in the SCCB Closure measure) is selected for quality review by the Program Analysis Staff (PAS) in each campus. A Data Collection Instrument is completed on each sampled case and the data is input to QRDbv2. Report data is extracted through the QRDbv2.

Critical Path:

1. The Program Analysis System (PAS) analysts review accounts paper based on SOI designed sample plan, using skip intervals.
2. Casework is evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness and results are input to QRDbv2.
3. Monthly volumes of closures on each correspondence product line are input to QRDbv2 based on WP&C data.
4. Weighted reports are run on the 10th of the month to update the fiscal year cumulative.
5. HQ extracts reports data for Business Performance Review Summary.

Management Controls for items on critical path:

1. PAS management samples QRDbv2 records and validates that sample plans have been followed.
2. PAS management reviews QRDbv2 employee input DCIs for consistency and coding.

44.	DESCRIPTION
Operating Division	Small Business and Self Employed
Measure Name	Outcome: Field Collection Quality of cases handled in person
Type of Measure	Business Results – Quality
Program Category Related Strategic Goal	Compliance Services – Payment Compliance Service To All Taxpayers
Responsible Official	Director, Strategy, Research & Performance Management
Definition	The score awarded to a reviewed Collection case by a third-party reviewer using the Collection Quality Measurement System (CQMS) quality standards.
Reporting Level (s) Report Data Source Reports	National, Territory, Area
Formula/Methodology	CQMS Composite Score is computed based on 19 quality standards taken from the CQMS check sheet. Each standard has a value of four points. However, four of these standards have been designated as critical and are weighted more heavily. Failure to meet any one of the critical standards results in the deduction of 24 points from the overall composite score.
Data Source/ Measurement Tools	CQMS database
Reliability of Data	Reasonable Accuracy: Factors that influence the reliability of the data include the accuracy of individual case reviews, sample size, age of the sample being reviewed and the way in which the results are compiled. CQMS sites conduct regularly scheduled consistency meetings, where the reviewers evaluate the same case. Ratings are discussed to arrive at a consensus. Areas of disagreement are elevated to the Consistency Clearing House (CCH) team for resolution. Despite implementation of an automated sampling process through the Integrated Collection System (ICS), there are still limitations to the CQMS system. Not all routine Revenue Officer case file documents are part of the electronic history and are prepared and retained as paper. Some CQMS standards require review of the paper portion of Revenue Officer case file. These associated files must be mailed to a central review site from each area office on a weekly basis. Cases (electronic and paper) are reviewed and the reviewers input the results to the electronic checksheet. Case scores are computed and compiled electronically on a weekly basis. A program scores the standard on each review for a total individual case score, combines these and computes a monthly and cumulative average for each organizational segment. The sample is currently

	statistically valid at the National and Area level. SRPM is now evaluating the costs of sampling at a lower level. Currently the database contains built-in validity checks to enhance the accuracy of the data as the reviewers input their reviews. Validity checks are performed on the raw data at two levels (reviewer and site). Strategy, Research, and Performance Management (SRPM) is re-examining all the named relevant factors of the new organization to arrive at method(s) of better ensuring the accuracy of CQMS data.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The CQMS measure is the Business Results-Quality Balanced Measure for SBSE Field Collection Cases.

Data Limitations: Describe any limitations for the measure data:

Loss of clerical resources has prevented timely input of cases into the inventory database, which has impacted the timeliness of the case reviews. The data is statistically valid at the Area level, but not at the Territory level.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Effective December 1, 2001, CQMS quality results are reported based on case review date as opposed to the previous practice that reported results based on the date cases were closed. CQMS customers will continue to have access to the business results displayed on the CQMS web site, by both case review date and case closed date.

Complete Description of the Process(s) measure originates from:

None

Critical Path:

Closed collection cases sampled on ICS and received by review site.

Reviewers evaluate cases

Review results are input into database.

CQMS managers review the raw case review data for accuracy on a weekly basis.

Data results are displayed on the CQMS website. The results are updated weekly.

45.	DESCRIPTION
Operating Division	Small Business and Self Employed
Measure Name	Field Collection – Cases Closed Taxpayer Delinquent Account (TDA)
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Field Collection Payment and Filing Compliance Program Service to All Taxpayers
Responsible Official	Director, Strategy, Research & Performance Management
Definition	A count of the number of actual TDA dispositions completed by field Revenue Officers on a monthly basis. A TDA disposition arises on IDRS when the status of an account changes from an open status to a closed status (any) as defined in Section 8 of Document 6209 (ADP/IDRS Information.) The measure is reported as modules.
Reporting Level (s) Reporting Data Source Reports	National, Regional and District levels. Operating Division data is available at the National level only. (Note: Master File and Integrated Data Retrieval System (IDRS) – Collection Activity Reports (CAR) will continue to use district office codes until at least January 2002. In January 2002, Master File and IDRS will carry Areas Office codes. Master File will not contain territory codes. IDRS will show a territory code as part of the 8 digit Collection Assignment Number (commonly called the TSIGN), but only those uploaded from ICS or manual input, e.g. command code TSIGN.)
Formula/Methodology	Systemic Analysis is performed by IDRS as part of weekly batch processing. The analysis program reviews account status for all accounts with the unique TSIGN for Field Collection and does a comparison to the account status in the prior week. Those accounts that have changed from an open status to a closed status are extracted for inclusion in the monthly disposition count.
Data Source/ Measurement Tools	NO-5000-1 Taxpayer Delinquent Account Report or NO-5000-2 Taxpayer Delinquent Account Cumulative Report. The dispositions are extracted by computer analysis on the Integrated Data Retrieval System (IDRS).
Reliability of Data	Reasonable Accuracy. The number of TDAs disposed is determined by computer analysis on the IDRS computer system. Reports are compiled monthly with data extracted as part of weekend processing. CAR weekend processing looks at the data that survives non-CAR validity checks. When an invalid record passes a systemic check and is identified by CAR systems, it creates an error file, which may require contact with National Office. (Some errors require contact on all occurrences, while others have a

	volume threshold). A Taxpayer Information File (TIF) edit file is secured to conduct a manual search for the source of the error. A National Collection analyst and Information Systems programmers routinely do validity checks.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The number of TDAs disposed is an indicator of how effective the Field Collection program is in resolving accounts of the delinquent taxpayer and is also an indicator of how effectively the FTEs (full-time equivalents) allocated to the program are being utilized.

Data Limitations: Describe any limitations for the measure data:

Territory level data will not be available for the start of FY 2002, but may be available for selected Field Collection TDA and TDI data some time after January 2002 based on availability of IS programming resources.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Systemically removed inventory was backed out of the reporting of closures beginning in FY 2001 to provide a more accurate representation of FTE utilization for this program.

Complete Description of the Process:

A Taxpayer Delinquent Account (TDA) is created when a module has a balance due that cannot be resolved through notice issuance. A routine TDA (below set dollar limitations) goes through the processing routine in the Automated Collection System and is assigned to a Revenue Officer when a determination is made that face-to-face contact is necessary. A direct issuance of a TDA can occur when the R/O has a related case, pre-set dollar limitations are exceeded (large dollar accounts) or some other specific set of circumstances has been met.

Revenue Officer (R/O) satisfies delinquency (full payment, uncollectible, adjustment, payment tracer, other)

R/O lists closure on electronic 795 (Integrated Collection System)

Closures meeting management approval requirements go electronically to Group Manager (GM), full payment closures immediately drop from R/O inventory on ICS (checks get sent to Service Center under separate cover)

GM approves closures

Accounts go directly to Collection Support Function (CSF)/Service Center (SC) (dependent upon organizational structure)

Employees in CSF or SC input closing information directly to the Integrated Data Retrieval System (IDRS)

ICS and IDRS do balancing runs weekly (IDRS extracts inventory file to the ICS Mainframe in each center) to make sure that accounts that drop off ICS get closed on IDRS or vice versa.

If an account match does not occur error alerts are sent weekly to an Error Resolution Technician (ERT) in ICS who resolves errors according to procedures outlined in Section 6 (Diagnostic Reports) of the ERT Guide (rev. 5/01)

Once accounts are confirmed closed, IDRS send closing records to Master File:

As part of IDRS weekly processing applicable records for all ten centers are extracted and saved until the end of the month

The monthly records from all 10 centers are shipped electronically to Memphis (Tennessee Computing Center)

Memphis then runs files through the programs that create the Collection Activity Reports (CAR) (approximately 75 programs). Unexpected conditions (dropped records, missing service center data) that occur are resolved within the TCC environment unless the control limits set by national office are violated. When control limits are violated TCC has instructions to notify National Office.

In all instances: Fifteen report files are electronically shipped from TCC to National Office and run through a series of internal validity file checks for data anomalies/data mismatches. Once the data is determined to be "clean" by Collection they are put on a Monarch System for publication. (Published Posting Cycle Calendar identifies to National Office when files will be shipped)

Users access the files using Monarch Report Explorer software

Critical Path:

IDRS/ICS Match and generation of error registers for resolution of mismatches

IDRS records sent to Memphis from service centers

Electronic Files from Memphis to National Office

National Office validity runs and to Monarch Software

Monthly report information is compiled by the SB/SE Compliance area in the following manner:

Analyst extracts dispositions number from the Taxpayer Delinquent Account Cumulative Report line 2.0

Analyst subtracts number for TC-530-39 dispositions from total number of TDA dispositions, line 2.7.8.4

Analyst inserts the result of (a-b) into monthly report file (format provided by OPD) on the appropriate line

Analyst sends populated report file to Chief, SB/SE Compliance for review

(SB/SE is in the process of developing their Standard Operating Procedure for data reporting and review)

Systemic/Management Controls for items on critical path (systemic/supervisory/management reviews of data quality, include description of how completion of review(s) is indicated. If there are no systemic/supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Documentation of IDRS/ICS Match worked and approved (quarterly)

Program Reviews on adherence to ERT Guide

Steps taken by MCC take in receipt of records

Steps taken to Document files from MCC – no process currently exists to provide verification that files are received according to the published schedule. At the beginning of each fiscal year (when IS programming typically changes)

National Office sends an analyst to TCC to check the October runs of each report to check for unexpected problems.

Documentation of validity runs and input of files to Monarch Software – no formal documentation of validity runs exists as they are done on an ad hoc basis when numbers “do not look right”. After examination by Collection of a particular number over time, a NO analyst will use the “filecracker” utility in conjunction with IS to do comparisons between the files on ICS and those maintained at the service centers.

SB/SE is in the process of developing their Standard Operating Procedures for data review prior to reporting.

46.	DESCRIPTION	
Operating Division	Small Business and Self Employed	
Measure Name	Field Collection – Cases Closed Taxpayer Delinquent Investigation (TDI)	
Type of Measure	Business Result – Quantity	
Program Category Related Strategic Goal	Field Collection Payment and Filing Compliance Program Service to All Taxpayers	
Responsible Official	Director, Strategy, Research & Performance Management	
Definition	A count of the number of actual TDI dispositions completed by field Revenue Officers on a monthly basis. This measure reflects actual Taxpayer Delinquent Investigation Dispositions.	
Reporting Level (s) Report Data Source Reports	National, Regional and District levels. Operating Division data is available at the National level only.	
Formula/Methodology	Actual dispositions.	
Data Source/ Measurement Tools	NO-5000-3 Taxpayer Delinquent Investigation Report or NO-5000-4 Taxpayer Delinquent Investigation Cumulative The dispositions are extracted by computer analysis on the Integrated Data Retrieval System (IDRS).	
Reliability of Data	Reasonable Accuracy. The number of TDIs disposed is determined by computer analysis on the IDRS computer system. Reports are compiled monthly with data extracted as part of weekend processing. CAR weekend processing looks at the data that survives non-CAR validity checks. When an invalid record passes a systemic check and is identified by CAR systems, it creates an error file, which requires contact with National Office. A Taxpayer Information File (TIF) edit file is secured to conduct a manual search for the source of the error. A National Collection analyst and Information Systems programmers routinely do validity checks	
Frequency of Data Availability/Reporting	Monthly	

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The number of TDIs closed is an indicator of how effective the Field Collection program is in resolving investigations of the taxpayer who is delinquent on meeting return filing requirements and is also an indicator of how effectively the FTEs (full-time equivalents) allocated to the program are being utilized.

Data Limitations: Describe any limitations for the measure data:

None

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

A delinquent investigation arises as a result of IMF/BMF/NMF or EPMF delinquency checks that are done on the TDI Notice File at the service centers on a scheduled basis and identifies those taxpayers who are either NonFilers or Stop Filers. Prior to issuance of a TDI a routine case will be sent two to four notices (in certain circumstances the account history may justify immediate issuance of an investigation). Upon completion of the case (R/O secures return(s) or sufficient information to close investigation without securing return), R/O lists closure on Electronic Form 795. Cases requiring management approval go electronically to the Group Manager while cases where R/O has secured returns for all delinquent periods drop from R/O inventory on ICS. Account go directly from ICS to Collection Support Function (CSF). Service Center (SC) (dependent upon organizational structure). An employee is CSF or SC inputs closing information directly to the Integrated Data Retrieval System (IDRS). Balancing runs are performed weekly to ensure that cases that drop off ICS get closed on IDRS or vice versa. If an account match does not occur error alerts are sent weekly to an Error Resolution Technician (ERT) in ICS who resolves errors using procedures outlined in the ERT guide. Once the investigation is confirmed closed, IDRS sends a closing record to the ICS system.

Weekly report development consists of the following:

As part of IDRS weekly processing applicable records for all ten centers are extracted and saved until the end of the month

The monthly records from all 10 centers are shipped electronically to Memphis (Tennessee Computing Center) Memphis then runs files through the programs that create the Collection Activity Reports (CAR) (approximately 75 programs). Unexpected conditions (dropped records, missing service center data) that occur are resolved within the TCC environment unless the control limits set by national office are violated. When control limits are violated TCC has instructions to notify National Office.

In all instances: Fifteen report files are electronically shipped from TCC to National Office and run through a series of internal validity file checks for data anomalies/data mismatches. Once the data is determined to be “clean” by Collection they are put on a Monarch System for publication. (Published Posting Cycle Calendar identifies to National Office when files will be shipped)

Users access the files using Monarch Report Explorer software

Critical Path:

IDRS/ICS Match and generation of error registers for resolution of mismatches

IDRS records sent to Memphis from service centers

Electronic Files from Memphis to National Office

National Office validity runs and to Monarch Software

Monthly report information is compiled by the SB/SE Compliance area in the following manner:

Analyst extracts dispositions number from the Taxpayer Delinquent Account Cumulative Report line 2.0

Analyst subtracts number for TC-530-39 dispositions from total number of TDA dispositions, line 2.7.8.4

Analyst inserts the result of (a-b) into monthly report file (format provided by OPD) on the appropriate line

Analyst sends populated report file to Chief, SB/SE Compliance for review

(SB/SE is in the process of developing their Standard Operating Procedure for data reporting and review)

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Information is made available to the customer base

Program Managers check data and look for extreme variation in the numbers

Any major changes are analyzed to determine if the data entry is accurate

47.	DESCRIPTION
Operating Division	Small Business and Self Employed
Measure Name	Customer Satisfaction – Collection Field
Type of Measure	Customer Satisfaction
Program Category Related Strategic Goal	Compliance Services – Payment Compliance Field Collection Service to All Taxpayers
Responsible Official	Director, Strategy, Research & Performance Management
Definition	<p>Percentage of satisfaction and dissatisfaction of customers with the way their cases were handled by the IRS Field Collection program. LIMITATIONS: The following limitations are placed on the Collection sample: only those customers who owe money to the IRS and have been referred to Collection are sampled. Samples drawn from the CQMS database only include three types of closures; Currently Not Collectible/Hardship, Installment Agreements, and Full Pays. The sample does not include: cases with no case history, cases for customers the IRS cannot locate, cases where the statute has expired, bankruptcy cases, deceased taxpayers, and defunct or insolvent corporations. For cases involving an Offer in Compromise, only those offers that are accepted by the IRS are included. Upon conversion of the Integrated Collection System (ICS) database the survey will be expanded to include the entire range of Collection cases.</p>
Reporting Level (s) Report Data Source Reports	Territory/Area Office
Formula/Methodology	<p>The percentage of Customers who were satisfied with the way their cases were handled by the Field Collection Program. The percentage of Customers who were dissatisfied with the way their cases were handled by the Field Collection Program. The scores represents the average level satisfaction and dissatisfaction from the Customer Satisfaction Transactional Surveys. Survey recipients are asked to rate IRS performance on a seven-point scale, where 1 indicates <i>Very Dissatisfied</i> and 7 indicates <i>Very Satisfied</i>.</p>

Data Source/ Measurement Tools	Contractor database managed by the Customer Satisfaction group.
Reliability of Data	Reasonable Accuracy - Sample sizes are selected to provide maximum of +/- 5% confidence interval at a 95% confidence level. The Collection sample for customer satisfaction purposes is drawn from the Collection Quality Measurement System (CQMS) database and sent to an independent contractor on a monthly basis. The contractor uses a mail-out survey to obtain information on customers' perceptions of the service they receive and to identify opportunities for improving service to Collection customers.
Frequency of Data Availability/Reporting	Statistically valid results are available quarterly at the National level, annually at the District/Service Center level.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

To track customer satisfaction and dissatisfaction with the Collection process over time

To identify which customer characteristics influence satisfaction ratings

To identify areas where improvements will have the greatest impact on customer satisfaction with the Collection process.

Data Limitations: Describe any limitations for the measure data. (An example of a limitation might be shown as: the data for ACS Taxpayer Delinquent Account Closures does not include the counts for inventory removed systemically.)

Sample is drawn from the Integrated Collection System (ICS) database. Three types of closures are included in the sample: Currently Not Collectible/Hardship, Installment Agreements and Full Pays. Excluded from the survey are the following: Unable to Locate Taxpayers, Cases with no history, cases where the CSED has expired, open cases involving multiple agents, bankruptcy cases, deceased taxpayer cases, defunct or insolvent corporation cases. Also excluded: Criminal Investigation cases, potentially dangerous taxpayers, Alerts and Other Investigation cases. The sample includes Offer In Compromise cases but only to the extent that the offer has been accepted (rejected or withdrawn offers are not included). Survey limitations also dictate that repeater taxpayers be excluded if the taxpayer received a survey within the last twelve months. The contractor also adds variables to the potential sample which allows for tracking and identification; cases that are deemed to have duplicate or bad addresses are also removed.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

For FY 2001 the survey process was changed to reflect the restructuring of the organization into Operating Divisions. 33 Districts previously used in the Collection report have been re-organized into sixteen SB/SE areas now in use by IRS.

Complete Description of the Process(s) measure originates from:

The Collection Sample is drawn from the Integrated Collection System (ICS) database, questionnaires are sent to 135 collection taxpayers per District per month regardless of whether a tax professional was involved with the case (the sampling plan is being reevaluated to reflect the new organizational structure. Once selected the Collection Sample file is sent to their National Computer Systems. NCS generates letters to each taxpayer in the sample file. (Entire process includes Advance Letter from IRS Commissioner, Cover Letter with Questionnaire (survey), Postcard Reminder and non-respondents also receive a second postcard). Once responses to the survey are received, NCS scans the responses into a database and validates that the sample file represents a proportionate number of cases for each Area Office. The survey responses are weighted when necessary to ensure that customer segments being surveyed are proportionate to their representation in the population (for Collection, responses are weighted using the Handler of Case (Taxpayer Represented Self or Tax Professional handled case for taxpayer) as the factor). Survey results are tabulated and PCG compiles customized reports for IRS. Reports (when complete) are sent electronically to the designated IRS distribution list.

Closed Collection cases are extracted from Aims and provided to an independent survey research company each month. Address information is used to mail surveys to customers shortly after their case is closed. The research company employs multiple mailings designed to achieve acceptable response rates. They then process completed surveys and provide Collection with a summary of customer responses each quarter. The analysis of customer responses completed by the survey research company is the source of the overall satisfaction scores reported for Collection. Customer data and individual customer responses to the surveys are kept strictly confidential and are anonymous to the IRS.

48.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed : Compliance: Automated Underreporter
Measure Name	Outcome: AUR Case Accuracy (paper)
Type of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to Each Taxpayer
Responsible Official	W & I - Director, Reporting Compliance SB/SE – Director, Compliance Policy
Definition	Accuracy is one component of case quality under the embedded system, which measures the accuracy of the resolution of an AUR case.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD, Site and Function b. Quality Review Database (QRDbv2) c. BPRS (Business Performance Review Summary), Strategy, and Program Plans.
Formula/Methodology	In this particular measure, only one EQ attribute (#715) contributes to Customer Accuracy. EQ Attribute 715 is coded on the Data Collection Instrument (DCI) based on the accuracy of the case. Data is input into the QRDbv2 for product review and reporting.
Data Source/M Measurement Tools	QRDbv2 database.
Reliability of Data	Reasonable Accuracy - PAS analysts code Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. The input records are validated by requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. Every review is available on-line to the sites for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.
Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly as soon as the AUR closed case volumes and closed reconsideration case volumes are available.

Purpose of Measure: The purpose of this measure is to capture the percent of taxpayers who receive the correct resolution to their AUR case.

Data Limitations: None

Calculation Changes: The calculation remains the same as FY 2003.

Complete Description of the Process(s) measure originates from: Accuracy is measured based on a sample plan developed by Statistics of Income (SOI) annually that is statistically validated quarterly at the site level and monthly at the national level.

Critical Path:

1. The PAS reviews closed cases based on the SOI designed plan.
2. Cases are evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness. Results are input into the Quality Review Database (QRDbv2). This will provide an unweighted score.
3. To obtain a weighted score, monthly volumes of AUR closed cases and closed reconsideration cases are input to the QRDbv2, usually within two weeks of month end, to update the monthly and fiscal year cumulative weighted data.
4. Headquarters (HQ) extracts the report data from the QRDbv2.

Management Controls for items on critical path:

1. HQ AUR analysts monitor the QRDbv2 monthly to ensure that sample plans have been followed.
2. HQ AUR analysts monitor QRDBv2 for consistency in coding DCI's and work with the Sites to resolve any inconsistencies.
3. HQ AUR analysts participate in monthly consistency conference calls with the Sites to resolve any questions and reinforce correct procedures.

49.	DESCRIPTION
Operating Division (s)	Wage and Investment/Small Business Self Employed: Compliance: Automated Underreporter
Measure Name	AUR Number of Cases Closures
Type of Measure	Critical Measure - Business Results - Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Service to All Taxpayers
Responsible Official	W & I - Director, Reporting Compliance SB/SE - Director, Compliance Policy
Definition	Total number of closures of Automated Underreporter Cases.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD, Compliance b. Data is acquired through the Automated Underreporter Control System c. Business Performance Review Summary (BPRS), Strategy, and Program Plans.
Formula/Methodology	The data that goes on the National MISTLE Report comes from individual site AUR control system MISTLE Reports for each of the tax years that are being worked. These reports are computer generated. Take the last MISTLE of the month figure from the 'TOTAL ALL CLOSURES (11-15, 18, 20-29, 35-53, 62-69, 70-74, 80, 82-89, 90-94, 96)' line for each of the tax years the sites are working during the Fiscal Year and subtract this amount from the last MISTLE date of the previous Fiscal Year from the 'TOTAL ALL CLOSURES (11-15, 18, 20-29, 35-53, 62-69, 70-74, 80, 82-89, 90-94, 96)' line to get the current total number of closures for the Fiscal Year.
Data Source/ Measurement Tools	Automated Underreporter Control System.
Reliability of Data	Reasonable Accuracy: <u>AUR Control System</u> – This system controls and captures information on AUR cases. Reports are transmitted to Austin to be included in the information that are used by management for operational decisions and reported to NO for the MISTLE reports. <u>MISTLE</u> – Every Monday, each of the service centers transmit to Austin and are consolidated by a Program Analyst and transmitted to the NO MIS Program Analyst by the COB on Monday. On Tuesdays, the NO MIS Program Analyst reviews each one of the service center's files and

	consolidates them onto the MISTLE reports. At each level, there are validation checks and reviews are made for reasonableness. If there are any discrepancies in historical data, the MISTLE data is relied on as the agreed figures.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: The measure is an indication of the number of tax returns that are being reviewed/worked by the sites for noncompliance of reporting income on the tax returns. Maintaining a presence (through AUR coverage) is a cornerstone of our voluntary compliance system.

Data Limitations: No significant limitations.

Calculation Changes: None for FY 2003.

Complete Description of the Process: The data that goes on the National MISTLE Report comes from individual site AUR control system MISTLE Reports for each of the tax years that are being worked. These reports are computer generated. Take the last MISTLE of the month figure from the 'TOTAL ALL CLOSURES (11-15, 18, 20-29, 35-53, 62-69, 70-74, 80, 82-89, 90-94, 96)' line for each of the tax years the sites are working during the Fiscal Year and subtract this amount from the last MISTLE date of the previous Fiscal Year from the 'TOTAL ALL CLOSURES (11-15, 18, 20-29, 35-53, 62-69, 70-74, 80, 82-89, 90-94, 96)' line to get the current total number of closures for the Fiscal Year

Critical Path:

1. Examiners enter closing process codes on the AUR system
2. Closing process codes are counted on the AUR system MISTLE Report automatically
3. Site AUR system MISTLE Reports are transmitted to Austin for consolidation
4. Consolidated MISTLE Reports are transmitted to NO to be included on the National AUR MISTLE Report

Management Controls for items on critical path

1. AUR run controls are reviewed to see if the weekend processing has been completed and is accurate
2. AUR data is validated

50.	DESCRIPTION
Operating Division (s)	Wage and Investments/Small Business/Self-Employed, Compliance, AUR (PAC 7E)
Measure Name	AUR Customer Satisfaction Survey (Scale of 5)
Type of Measure	Balanced Measure—Customer Satisfaction
Program Category Related Strategic Goal	<ol style="list-style-type: none"> 1. Compliance Services—Automated Underreporter. 2. Service to each taxpayer
Responsible Official	Strategy, Research & Performance Management (SRPM) – Office of Performance Excellence
Definition	A summary measure of overall customer satisfaction with the taxpayers' Automated Underreporter experience.
<ol style="list-style-type: none"> a. Reporting Level (s) b. Report Data Source c. Reports 	<ol style="list-style-type: none"> a. Measurements are reported at the SB/SE National and Site levels on a quarterly basis. b. Data is collected via a paper survey and aggregated by Gallup Organization. c. Analysis (including computation of measure) and quarterly reports supplied by survey contractor, Pacific Consulting Group.
Formula/Methodology	<p>A questionnaire developed by Pacific Consulting Group, SBSE Automated Underreporter Headquarters, and the SBSE Planning & Analysis staff will be used to survey the satisfaction levels of SBSE Automated Underreporter customers. By the fifth working day of each month, the AUR sites will provide Pacific Consulting Group with the data file containing all case closures for the previous month. Pacific Consulting Group will send the resulting file to the IRS's survey administration contractor, The Gallup Organization. Gallup will process the questionnaires and code the comments monthly, returning the survey data to Pacific Consulting Group. There will be quarterly analysis and reporting at the national level and annual analysis and reporting at the site level. The survey will aim to obtain a total of 1,052 completed questionnaires per year, approximately 350 from each of the three SBSE sites. Based on experience with similar functions in the IRS, the expected response rate is 25%. Consequently 4,200 customers per year will receive questionnaires, distributed on a monthly basis. Responses to the question are given on a five-point scale—with "1" = "very dissatisfied" and "5" = very satisfied". Response values are summed and divided by the number of respondents.</p>
Data Source/ Measurement Tools	Data is collected via a paper survey and aggregated by Gallup Organization. Analysis (including computation of measure) and quarterly reports supplied by survey contractor, Pacific Consulting Group.
Reliability of Data	Reasonable Accuracy—The accuracy of the data is calculated at the National and site levels based on a 95% confidence level and a +/- 5% precision margin.
Frequency of Data Availability/Reporting	Measurement reports are produced quarterly for the SB/SE national level and annual reporting at the site level. These reports reflect performance for a period six months prior to the reporting period.

Purpose of Measure:

The key goals of this survey are: to identify customers' expectations of Automated Underreporter, to track ongoing customer satisfaction at three SBSE Automated Underreporter sites and nationwide, and to identify customer satisfaction improvement opportunities.

Data Limitations:

No limitations

Calculation Changes:

No calculation changes

Complete Description of the Process: Automated Underreporter (AUR) matches a taxpayer's income from income sources on Form 1098, 1099, W-2, etc with the income reported on their return. A survey is sent to selected taxpayers after the AUR case is closed. By the fifth working day of each month, the AUR sites will provide Pacific Consulting Group with the data file containing all case closures for the previous month. Pacific Consulting Group will assign a random identification number to each record and will remove database information not necessary for mailing to ensure that the minimum possible amount of taxpayer information is transmitted during survey administration. Pacific Consulting Group will send the resulting file to the IRS's survey administration contractor, The Gallup Organization. Gallup will use the random identification numbers to track survey responses and will return the survey data and coded customer comments to Pacific Consulting Group with these numbers appended for use in linking the survey responses back to the full database information for analysis. Gallup will process the questionnaires and code the comments on a monthly basis, returning the survey data to Pacific Consulting Group each month. Gallup will also provide monthly files showing the identification numbers of customers whose addresses were incorrect so that Pacific Consulting Group can calculate accurate national-and site-level response rates. Within a given quarter, Gallup will process questionnaires and code comments as long as they come in before the final survey cutoff date for the quarter. Gallup will assign a single code to each customer comment representing the most salient sentiment. Gallup will use coding instructions and a coding scheme to be developed by Pacific Consulting Group following receipt of the first month's survey data.

Critical Path:

1. Each month closed case data is forwarded to Pacific Consulting Group
2. Pacific Consulting Group prepares the file to be sent to The Gallup Organization
3. The Gallup Organization sends survey to randomly selected taxpayers
4. The Gallup Organization processes the completed questionnaires and codes comments on a monthly basis and returns the information to Pacific Consulting Group.
5. Pacific Group provides reports quarterly and annually

Management Controls for items on critical path:

1. AUR closed case data is systemically gathered and provided to Pacific Consulting.
2. Pacific Consulting randomly selects 350 customers per site each month to receive the questionnaire.
3. The Gallup Organization uses random identification numbers to track survey responses and returns the survey data and coded customer comments to Pacific Consulting Group with the random identification numbers appended for use in linking the survey responses back to the full database information for analysis.
4. Pacific Consulting Group provides reports with analysis of survey quarterly and annually

51.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Compliance Center Exam
Measure Name	Outcome: Correspondence Exam Accuracy
Type of Measure	Critical (Outcome) Measure – Business Results Quality
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Productivity Through a Quality Work Environment
Responsible Official	W & I - Director, Reporting Compliance SB/SE - Director, Compliance Policy
Definition	Accuracy is one component of case quality under the embedded system, which measures the accuracy of the resolution of an exam case.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD, Compliance Services, Site and Function b. Quality Review Database (QRDbv2) c. BPRS (Business Performance Review Summary), Strategy, and Program Plans
Formula/Methodology	In this particular measure, there is only one attribute per review. This attribute is scored based on the accuracy of the case response/resolution to the taxpayer. The PAS/Quality Review Staff code attribute 715 on the Data Collection Instrument (DCI) as cases are reviewed. Data is input into the QRDbv2 for product review and service reporting.
Data Source/Masurement Tools	QRDbv2 database.
Reliability of Data	Reasonable Accuracy - PAS/Quality Review Staff codes Field 715 on the DCI as cases are reviewed. Data is input to the QRDbv2. The QRDbv2 contains several levels of validation that occur as part of the review process. The input records are validated by requiring entries and combinations of entries based upon the relationships inherent in different product lines or based upon an entry in a quality attribute. Every review is available on-line to the sites for verification purposes. Sites monitor their review records daily and have a small rebuttal period to contest any review.
Frequency of Data Availability/Reporting	Unweighted data is available on-line after input. Weighted data is run monthly as soon as the AIMS closed case volumes and closed reconsideration case volumes are available. This usually occurs within two weeks after month end.

Purpose of Measure: The purpose of this measure is to capture the percent of taxpayers who receive the correct resolution to their exam case.

Data Limitations: None

Calculation Changes: The calculation remains the same as FY 2003.

Complete Description of the Process(s) measure originates from: Accuracy is measured based on a sample plan developed by Statistics of Income (SOI) annually that is statistically validated quarterly at the site level and monthly at the national level.

Critical Path:

1. The PAS/Quality Review Staff reviews cases based on the SOI designed plan.
2. Cases are evaluated for customer accuracy, procedural accuracy, regulatory accuracy, professionalism, and timeliness. Results are input into the Quality Review Database (QRDbv2). This will provide an unweighted score.
3. To obtain a weighted score, monthly volumes of AIMS closed cases and closed reconsideration cases are input to the QRDbv2, usually within two weeks of month end, to update the fiscal year cumulative data.
4. Headquarters (HQ) extracts the report data from the QRDbv2.

Management Controls for items on critical path:

1. HQ Exam analysts monitor the QRDbv2 monthly to ensure that sample plans have been followed.
2. HQ Exam analysts monitor QRDBv2 for consistency in coding DCI's and work with the Sites to resolve any inconsistencies.
3. HQ Exam analysts participate in monthly consistency conference calls with the Sites to resolve any questions and reinforce correct procedures.

52.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Compliance Center Exam
Measure Name	Correspondence Exam Number of EITC Returns Examined
Type of Measure	Critical Measures - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Productivity Through a Quality Work Environment
Responsible Official	W & I - Director, Reporting Compliance SB/SE - Director, Compliance Policy
Definition	The number of EITC audit closures produced in service center examination.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD b. AIMS closed case database. c. Business Performance Review Summary, Strategy, and Program Plan.
Formula/Methodology	Total of all closings (Org Codes 5000 – 5399), for 5 W&I sites for EITC project codes from AIMS Closed Case database.
Data Source/ Measurement Tools	Audit Information Management System (AIMS) closed case database.
Reliability of Data	Reasonable Accuracy. AIMS is programmed to generate regular error registers that identify possible data discrepancies. The error registers are monitored to ensure correction accuracy. Periodically, AIMS goes through systems acceptability testing to ensure it is programmed to work in accordance with system requirements. In addition, the data collection system is checked periodically to ensure that the reports produced are correct.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: The measure is an indication of the number of EITC returns examined in the examination program. Maintaining a presence (through audit coverage) is a cornerstone of our voluntary compliance system.

Data Limitations: No significant limitations.

Calculation Changes: None for FY 2004.

Complete Description of the Process: When return examinations are completed, a case-closing document (Form 5344) is completed for each return examined by the examiner or systemically by the Report Generation System. The closing document contains such data as, type of return, tax year examined, type of disposal, technique codes, amount of additional tax assessment recommended, number of hours spent on the examination, etc. The closing document data is either manually or systemically entered into the AIMS database. The Detroit Computing Center (DCC) generates AIMS tables/reports showing cumulative data for the fiscal year. The reports are used to monitor and report the number of examination return closures.

Critical Path:

1. Closing document is prepared and entered into the AIMS database.
2. DCC generates monthly AIMS report files and makes this data available for electronic access by approved employees.
3. AIMS data is converted into user-friendly database (A-CIS).
4. Approved employees query A-CIS database (AIMS data) to obtain electronic reports of AIMS closures.

Management Controls for items on critical path:

1. Case closing documents are reviewed for accuracy during sample reviews by managers and quality reviewers.
2. AIMS data is validated.
3. Queries used to retrieve data are reviewed for thoroughness and accuracy.

53.	DESCRIPTION
Operating Division	Wage & Investment/Small Business Self Employed: Compliance Center Exam
Measure Name	Correspondence Exam Total Number of Non-EITC Returns Examined
Type of Measure	Critical Measure - Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Productivity Through a Quality Work Environment
Responsible Official	W & I - Director, Reporting Compliance SB/SE - Director, Compliance Policy
Definition	The number of non-EITC (discretionary) audit closures produced in service center examination.
a. Reporting Level (s) b. Report Data Source c. Reports	a. Enterprise, BOD, Compliance. b. AIMS closed case database. c. Business Performance Review Summary, Strategy, and Program Plan.
Formula/Methodology	Extract EITC audit closures (Org Codes 5000-5999) by EITC project code from AIMS closed case database and subtract it from total audit closures on the AIMS closed case database. This measure only includes data for the 5 W&I sites.
Data Source/ Measurement Tools	Audit Information Management System (AIMS) closed case database.
Reliability of Data	Reasonable Accuracy. AIMS is programmed to generate regular error registers that identify possible data discrepancies. The error registers are monitored to ensure correction accuracy. Periodically, AIMS goes through systems acceptability testing to ensure it is programmed to work in accordance with system requirements. In addition, the data collection system is checked periodically to ensure that the reports produced are correct.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: The measure is an indication of the number of non-EITC (discretionary) returns examined in the examination program. Maintaining a presence (through audit coverage) is a cornerstone of our voluntary compliance system.

Data Limitations: No significant limitations.

Calculation Changes: None for FY 2003.

Complete Description of the Process: When return examinations are completed, a case-closing document (Form 5344) is completed for each return examined by the examiner or systemically by the Return Generation System. The closing document contains such data as, type of return, tax year examined, type of disposal, technique codes, amount of additional tax assessment recommended, number of hours spent on the examination, etc. The closing document data is entered either manually or systemically into the AIMS database. The Detroit Computing Center generates AIMS tables/reports showing cumulative data for the fiscal year. The reports are used to monitor and report the number of examination return closures.

Critical Path:

1. Closing document is prepared and entered into the AIMS database.
2. Detroit Computing Center generates monthly AIMS report files and makes this data available for electronic access by approved employees.
3. AIMS data is converted into user-friendly database (A-CIS.)
4. Approved employees query A-CIS database (AIMS data) to obtain electronic reports of AIMS closures.

Management Controls for items on critical path:

1. Case closing documents are reviewed for accuracy during sample reviews by managers and quality reviewers.
2. AIMS data is validated.
3. Queries used to retrieve data are reviewed for thoroughness and accuracy.

54.	DESCRIPTION
Operating Division (s)	Small Business/Self Employed and Wage & Investment – Tax Reporting Electronic/Correspondence Examination
Measure Name	Correspondence Exam Customer Satisfaction and Dissatisfaction
Type of Measure	Critical Measure
Program Category Related Strategic Goal	Compliance Productivity Through a Quality Work Environment
Responsible Official	Director, Reporting Compliance
Definition	The Customer Satisfaction and Dissatisfaction Measures derived from the Customer Satisfaction Survey that is voluntarily taken by customers who have contacted the Compliance organization. Satisfaction reflects the percentage of respondents who were completely satisfied (or checked the top box score). Dissatisfaction reflects the percentage of respondents who were completely satisfied (or checked the bottom box score).
a. Reporting Level (s) b. Report Data Source c. Reports	Wage and Investment, Compliance Customer Satisfaction Surveys Business Performance Review Summary, Strategy and Program Plan
Formula/Methodology	A survey developed by Pacific Consulting Group (PCG) is used to measure customer satisfaction with the Compliance function, either through a mail-out or phone survey. Sample size is selected to provide a maximum of +/-5% confidence interval at a 95% confidence level for lowest reporting of organization. The measure is derived from the responses to the question that states: <i>“Everything considered, whether you agree or disagree with the final outcome, rate your overall satisfaction with the service you received during this call.”</i>
Data Source/ Measurement Tools	Customer satisfaction survey developed by an outside vendor, PCG
Reliability of Data	Reasonable Accuracy. PCG compiles, verifies, and reports on the survey data. Sample sizes selected to provide maximum of +/-5% confidence interval at a 95% confidence level for lowest reporting of organization.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure: The measure is an indication of overall taxpayer satisfaction with the service provided by Compliance. Responses to the questions are used to identify areas that have the greatest potential for improvement.

Data Limitations: No significant limitations.

Calculation Changes: The measure will change in FY03 to reflect a percentage of taxpayers that are completely satisfied with the service that was provided to them on a common five-point scale. Previously the score was calculated on a sliding scale of 1 to 4 for ACS, 1 to 5 for AUR, or 1 to 7 for Exam.

Complete Description of the Process: Taxpayers that have had Compliance contact are solicited to participate in the survey either through a mail-out or telephone survey. The results of the surveys are compiled by PCG and provided to the Service for review before the quarterly report is published.

Critical Path:

1. Taxpayer makes contact with the Service as the result of a notice, letter, phone call or customer initiated issue.
2. The taxpayer is given the opportunity to provide feedback on the contact either through a mail-out or phone survey.
3. PCG compiles, verifies and prepares a quarterly report based on the survey data.
4. The report is provided to management and is used as a tool to identify opportunities for improvement.

Management Controls for items on critical path:

1. No Internal Management Controls.
2. The vendor has responsibility to conduct surveys, compile data and validate findings.

55a.	DESCRIPTION
Operating Division	Small Business Self Employed
Measure Name	Number of Business Returns Examined (SBSE/LMSB) -Field and Office Exams Closed - Corps. < \$10 Million
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Field Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research and Performance Management
Definition	Number of Corporation (Form 1120) returns with assets less than \$10 million closed through a time period from the beginning of the fiscal year.
Reporting Level(s) Report Data Source Reports	National
Formula/Methodology	Sum of the returns of Corporation Examinations (Form 1120) in activity classes of 203, 209, 213, 215, and 217 closed cumulative through the time period.
Data Source/ Measurement Tools	Audit Information Management System (AIMS) closed case database
Reliability of Data	Reasonable Accuracy – there are various management reviews before an entry is input to AIMS. If the input does not pass validity and consistency checks as it is entered into AIMS, it is rejected. It must be corrected before the data is accepted, posted on AIMS, and sent to the Master File. If the data fails any Master File systemic checks, it is rejected and sent back to the originator for necessary action. AIMS is programmed to weekly/monthly generate error registers which are provided to a designated office or branch for resolution. Monthly, data is extracted and sent to Detroit Computing Center (DCC) for insertion into National reports and open and closed case data files. On a monthly basis, DCC transmits the reports to National Office for validity checks (ensuring that all data is included and that formulas/equations are calculating correctly. Periodically, HQ systems acceptability testing (SAT) and DCC test the systems to ensure they meet requirements.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

This measure is used to assess whether IRS is using its resources in the proper manner and ensuring appropriate examination coverage of corporations with assets < \$10 Million.

Data Limitations: Describe any limitations for the measure data:

None

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

Data delivered 2 working days after SETTS cut-off and 7 working days after AIMS cut-off.

- 5 working days for field to edit cases that get reported on QRDb
- 5 working days for Headquarters to enter volumes to produce weighted reports

- Field personnel given 5 days after reporting cut-off to input data
- Data delivered 2 working days after SETTS cut-off.

Critical Path:

1. Return is selected for Examination and case created
2. Assignment of Case to Revenue Agent
3. Disposition determination made by Revenue Agent on closing document
4. Closing information input by technician
5. Account Information updates Master File

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. Information is made available to the customer base
2. Program Managers check data and look for extreme variation in the numbers
3. Any major changes are analyzed to determine if the data entry is accurate

55b.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Number of Business Returns Examined (SBSE/LMSB)
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Tax Reporting Compliance Service to All Taxpayers
Responsible Official	Director, Performance, Quality and Innovation
Definition	All Industry returns closed. Includes all classes of returns.
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	System generated count of all returns (other than Individual returns) closed by LMSB without an AIMS Coordinated Exam Program (CEP) indicator. (CEP indicators are placed on all primary and related Coordinated Industry return records.)
Data Sources/ Measurement Tools	Audit Information Management System (AIMS) closed case database, accessed via A-CIS (an MS Access application).
Reliability of Data	Reasonable Accuracy – the AIMS reporting system contains programming to eliminate potential multiple counting of multiple closures of the same return (e.g. – a return closes from Exam to Appeals, is returned to Exam for further work and then is closed from Exam a second time). The processing of closed cases is integrated with the AIMS reporting system. In addition, periodic manual inventory validations are conducted to ensure, among other things; returns that have physically closed from the examination process have been closed on the AIMS system.
Frequency of Data Availability/ Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

We have found that increasing the number of examinations has a positive effect on voluntary compliance. We set goals in a wide variety of return classes and track how many examinations have been completed.

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the inventory of Business Returns examined. The examiner cannot charge time to a return if it is not on AIMS. All LMSB closed records are reflected in the A-CIS AIMS Closed Case Database that is used to compute the results for this measure.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Critical Path:

The Revenue Agent completes the examination and turns the case file in to the Team Manager.

The Team Manager reviews the case file and passes it on to the Team Secretary for closing.

The Team Secretary determines that the closing documents are complete and accurate and sends the case on the Examination Support Unit (ESP) for processing.

Tax Examiners in ESP enter data (disposal code) into ERCS (Memphis) using Form 5344.

LMSB picks closing codes and downloads data dump to (A-CIS) Access database (Atlanta server).

The A-CIS Coordinator (an SBSE employee in Plantation, FL) uploads to A-CIS, and sends email to BODs to inform that data is available.

(LMSB Analyst - Chicago) downloads LMSB version of data.

(LMSB Analyst - Chicago) populates his spreadsheet, and provides data to OPD.

The AIMS Closed Case Database is used. The raw data moves from the Detroit Data Center to the A-CIS program and is converted to an Access database format.

56.	DESCRIPTION
Operating Division	Small Business Self Employed/Large & Mid Size Business
Measure Name	Individual Return Examinations > \$100K
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Field Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research and Performance Management
Definition	Number of Individual (Form 1040) returns closed through a time period from the beginning of the fiscal year with a total positive income or total gross receipts greater than \$100,000.
Reporting Level (s) Report Data Source Report	Servicewide
Formula/Methodology	Sum of the returns of Individual Examinations (Form 1040) in activity classes of 534,537 and 539 closed cumulative through the time period.
Data Source/ Measurement Tools	Audit Information Management System (AIMS) Closed Case Database
Reliability of Data	Reasonable Accuracy – there are various management reviews before an entry is input to AIMS. If the input does not pass validity and consistency checks as it is entered into AIMS, it is rejected. It must be corrected before the data is accepted, posted on AIMS, and sent to the Master File. If the data fails any Master File systemic checks, it is rejected and sent back to the originator for necessary action. AIMS is programmed to weekly/monthly generate error registers which are provided to a designated office or branch for resolution. Monthly, data is extracted and sent to Detroit Computing Center (DCC) for insertion into National reports and open and closed case data files. On a monthly basis, DCC transmits the reports to National Office for validity checks (ensuring that all data is included and that formulas/equations are calculating correctly. Periodically, HQ systems acceptability testing (SAT) and DCC test the systems to ensure they meet requirements.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

This measure is used to assess whether IRS is using its resources in the proper manner and ensuring appropriate examination coverage at income levels above \$100,000.

Data Limitations - Describe any limitations for the measure data:

None

Calculation Changes - Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

Cases are systemically assigned to a Revenue Agent for examination of the books and records of a taxpayer who reports a TPI (Total Positive Income) less than \$100,000. The RA conducts this examination through a series of interviews with the ultimate goal of determining disposition of the case (increase/decrease/no change). Once the final determination has been made the agent completes a closing document which is input to AIMS by a technician. Upon closure, the case is sent to an Exam & Special Programs (ESP) who performs additional validity checks on the case closure. If accepted for closure ESP Examiner open to selection by the Quality Review System, a process described in Measure # 55 Examination Case Quality Score.

Data delivered 2 working days after SETTS cut-off and 7 working days after AIMS cut-off.

5 working days for field to edit cases that get reported on QRDb

5 working days for Headquarters to enter volumes to produce weighted reports

Field personnel given 5 days after reporting cut-off to input data

Data delivered 2 working days after SETTS cut-off.

Critical Path:

Return is selected for Examination and case created

Assignment of Case to Revenue Agent

Disposition determination made by Revenue Agent on closing document

Closing information input by technician

Account Information updates Master File

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Information is made available to the customer base

Program Managers check data and look for extreme variation in the numbers

Any major changes are analyzed to determine if the data entry is accurate

57.	DESCRIPTION
Operating Division	Small Business Self Employed/Large & Mid-Size Business
Measure Name	Individual Return Examinations < \$100K
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Field Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research and Performance Management
Definition	Number of Individual (Form 1040) returns closed through a time period from the beginning of the fiscal year with a total positive income or total gross receipts less than \$100,000.
Reporting Level(s) Report Data Source Reports	National
Formula/Methodology	Sum of the returns of Individual Examinations (Form 1040) in activity classes of 530,531,532,533,535,536, and 538 closed cumulative through the time period.
Data Source/ Measurement Tools	Audit Information Management System (AIMS) closed case database
Reliability of Data	Reasonable Accuracy – there are various management reviews before an entry is input to AIMS. If the input does not pass validity and consistency checks as it is entered into AIMS, it is rejected. It must be corrected before the data is accepted, posted on AIMS, and sent to the Master File. If the data fails any Master File systemic checks, it is rejected and sent back to the originator for necessary action. AIMS is programmed to weekly/monthly generate error registers which are provided to a designated office or branch for resolution. Monthly, data is extracted and sent to Detroit Computing Center (DCC) for insertion into National reports and open and closed case data files. On a monthly basis, DCC transmits the reports to National Office for validity checks (ensuring that all data is included and that formulas/equations are calculating correctly. Periodically, HQ systems acceptability testing (SAT) and DCC test the systems to ensure they meet requirements.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

This measure is used to assess whether IRS is using its resources in the proper manner and ensuring appropriate examination coverage at income levels below \$100,000.

Data Limitations: Describe any limitations for the measure data:

None

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

Data delivered 2 working days after SETTS cut-off and 7 working days after AIMS cut-off.

- 5 working days for field to edit cases that get reported on QRDb
- 5 working days for Headquarters to enter volumes to produce weighted reports
- Field personnel given 5 days after reporting cut-off to input data
- Data delivered 2 working days after SETTS cut-off.

58.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Number of Returns Closed - Coordinated Industry
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Tax Reporting Compliance Service to All Taxpayers
Responsible Official	Director, Performance, Quality and Innovation
Definition	All Coordinated Industry returns closed. Includes all classes of returns.
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	System generated count of all returns (other than Individual returns) closed by LMSB with an AIMS Coordinated Exam Program (CEP) indicator. (CEP indicators are placed on all primary and related Coordinated Industry return records.)
Data Sources/ Measurement Tools	Audit Information Management System (AIMS) closed case database, accessed via A-CIS (an MS Access application).
Reliability of Data	Reasonable Accuracy – the AIMS reporting system contains programming to eliminate potential multiple counting of multiple closures of the same return (e.g. – a return closes from Exam to Appeals, is returned to Exam for further work and then is closed from Exam a second time). The processing of closed cases is integrated with the AIMS reporting system. In addition, periodic manual inventory validations are conducted to ensure, among other things; returns that have physically closed from the examination process have been closed on the AIMS system.
Frequency of Data Availability/ Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

We have found that increasing the number of examinations has a positive effect on voluntary compliance. We set goals in a wide variety of return classes and track how many examinations have been completed. This goal compliments the one for the number of Coordinated Industry Cases closed.

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the inventory of Coordinated Industry Returns examined. The examiner cannot charge time to a return if it is not on AIMS. All LMSB closed records are reflected in the A-CIS AIMS Closed Case Database that is used to compute the results for this measure.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Critical Path:

The Revenue Agent completes the examination and turns the case file in to the Team Manager.

The Team Manager reviews the case file and passes it on to the Team Secretary for closing.

The Team Secretary determines that the closing documents are complete and accurate and sends the case on the Examination Support Unit (ESP) for processing.

Tax Examiners in ESP enter data (disposal code) into ERCS (Memphis) using Form 5344.

LMSB picks closing codes and downloads data dump to (A-CIS) Access database (Atlanta server).

The A-CIS Coordinator (an SBSE employee in Plantation, FL) uploads to A-CIS, and sends email to the Operating Divisions to inform them that data is available.

(LMSB Analyst - Chicago) downloads LMSB version of data.

(LMSB Analyst - Chicago) populates his spreadsheet, and provides data to OPD.

The AIMS Closed Case Database is used. The raw data moves from the Detroit Data Center to the A-CIS program and is converted to an Access database format.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

The data is not released to (LMSB Analyst - Plantation, FL) to create the A-CIS database files for the month, until the validity checks are completed.

Examination Support & Processing (ESP) group (SBSE) validates data on AIMS (Detroit server) and makes necessary correction.

LMSB picks closing codes and downloads data down to (A-CIS) Access database (Atlanta server). Charles Johnson (Plantation, FL) validates data, uploads to A-CIS.

(LMSB - Chicago) downloads LMSB version of data and performs data validation before providing data to OPD.

Business returns are defined as any return (other than an Individual return) that does have a CEP Indicator value of 1. All Activity Codes are included. The return is counted as closed when the AIMS Activity Code goes to Status 80 or higher.

59.	DESCRIPTION
Operating Division	Small Business Self Employed
Measure Name	Field Exam Case Quality Score
Type of Measure	Business Result – Quality
Program Category Related Strategic Goal	Field Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research & Performance Management
Definition	The score awarded to a reviewed Field Examination cases by a Quality Reviewer using the Examination Quality Measurement System (EQMS) quality standards.
Reporting Level (s) Report Data Source Reports	National, Area Office
Formula/Methodology	The EQMS composite score is based on 8 quality standards, with a variety of elements within each standard. Each standard has a value of 12.5 points. However, 16 elements have been designated as key and are weighted more heavily. Failure to meet a key element within a standard results in 0 points for the overall standard. For non-key elements, the reviewer uses professional judgment in determining whether a rating of not met will result in the overall standard receiving 12.5 points or 0 points.
Data Source/ Measurement Tools	Examination Quality Measurement System

<p>Reliability of Data</p>	<p>Reasonable Accuracy – Factors that influence the reliability of the data include the accuracy of individual case reviews, sample size, age of sample being reviewed, and accuracy of case selection. EQMS sites have established a 3-tier validity process to ensure consistency of case reviews. Each site conducts regularly scheduled meetings, where all reviewers evaluate the same case. Ratings are discussed to arrive at a consensus. Areas of disagreement are elevated to a national consistency team for resolution. Additionally, bimonthly the EQMS site chiefs review cases that have been previously reviewed by all reviewers in the country to discuss any deviations in applying the quality standards. Quarterly tri-site meetings (travel permitting) are held between sites on a rotational basis to review and evaluate the same case for consistency purposes. The sample is currently statistically valid at the area level. Strategy, Research & Performance Management (SRPM) is now evaluating the costs of sampling at a lower level. Cases reviewed are compiled electronically and distributed to Area offices on a monthly basis. A web based report feature is also available on the SRPM web site. Sample cases are manually pulled by case processing staff. An ACE report is available to assist in the monitoring of the sample process. A Request for Information Services has been submitted to request programming for automating the sample pull. This is not expected to be resolved in the near future due to other MITS priorities. The database contains built-in validity checks to enhance accuracy as the reviewers input data. Validity checks are performed on the raw data at three levels (reviewer, site, national) with a fourth level to be included during FY 2002. SRPM is re-examining all the named relevant factors in conjunction with the new organization to better ensure the accuracy of EQMS data.</p>
<p>Frequency of Data Availability/Reporting</p>	<p>Monthly</p>

Purpose of Measure:

The EQMS measure is the Business Results-Quality Balanced Measure for SB/SE income tax examinations.

Data Limitations: Describe any limitations for the measure data:

Loss of resources prevents timely reviews of cases at the current sample rate. The data is statistically valid at the Area level but not at the Territory level.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

N/A

Critical Path:

Closed examination case sampled and received by review site

Reviewer evaluates case

Results of review are input to database

Data exported monthly to Performance Analysis

Data/reports furnished to customers monthly

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Site consistency case reviews held regularly/Minutes of meeting are documented.

National consistency case reviews held bimonthly/Minute of meeting are documented.

Tri-site consistency meetings held quarterly (travel permitting)/Minutes of meeting are documented.

Areas of disagreement submitted to web site/Resolutions posted to web site.

Site managers perform documented case reviews, workload reviews and narrative reviews for employees.

Periodic site review of narratives/Narrative report.

Periodic national review of narratives/Report of findings.

Database validity checks performed at site level/Query reports.

Database validity checks performed at national level/Error reports.

60.	DESCRIPTION
Operating Division	Small Business Self Employed
Measure Name	Office Exam Case Quality Score
Type of Measure	Business Result – Quality
Program Category Related Strategic Goal	Office Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research & Performance Management
Definition	The score awarded to a reviewed Office Examination case by a Quality Reviewer using the Examination Quality Measurement System (EQMS) quality standards.
Reporting Level (s) Report Data Source Reports	National, Area Office
Formula/Methodology	The EQMS composite score is based on 8 quality standards, with a variety of elements within each standard. Each standard has a value of 12.5 points. However, 16 elements have been designated as key and are weighted more heavily. Failure to meet a key element within a standard results in 0 points for the overall standard. For non-key elements, the reviewer uses professional judgment in determining whether a rating of not met will result in the overall standard receiving 12.5 points or 0 points.
Data Source/ Measurement Tools	Examination Quality Measurement System

Reliability of Data	<p>Reasonable Accuracy – Factors that influence the reliability of the data include the accuracy of individual case reviews, sample size, age of sample being reviewed, and accuracy of case selection. EQMS sites have established a 3-tier validity process to ensure consistency of case reviews. Each site conducts regularly scheduled meetings, where all reviewers evaluate the same case. Ratings are discussed to arrive at a consensus. Areas of disagreement are elevated to a national consistency team for resolution. Additionally, bimonthly the EQMS site chiefs review cases that have been previously reviewed by all reviewers in the country to discuss any deviations in applying the quality standards. Quarterly tri-site meetings (travel permitting) are held between sites on a rotational basis to review and evaluate the same case for consistency purposes. The sample is currently statistically valid at the area level. Strategy, Research & Performance Management (SRPM) is now evaluating the costs of sampling at a lower level. Cases reviewed are compiled electronically and distributed to Area offices on a monthly basis. A web based report feature is also available on the SRPM web site. Sample cases are manually pulled by case processing staff. An ACE report is available to assist in the monitoring of the sample process. A Request for Information Services has been submitted to request programming for automating the sample pull. This is not expected to be resolved in the near future due to other MITS priorities. The database contains built-in validity checks to enhance accuracy as the reviewers input data. Validity checks are performed on the raw data at three levels (reviewer, site, national) with a fourth level to be included during FY 2002. SRPM is re-examining all the named relevant factors in conjunction with the new organization to better ensure the accuracy of EQMS data.</p>
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The EQMS measure is the Business Results-Quality Balanced Measure for SB/SE income tax examinations.

Data Limitations: Describe any limitations for the measure data:

Loss of resources prevents timely reviews of cases at the current sample rate. The data is statistically valid at the Area level but not at the Territory level.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

N/A

Critical Path:

Closed examination case sampled and received by review site

Reviewer evaluates case

Results of review are input to database

Data exported monthly to Performance Analysis

Data/reports furnished to customers monthly

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Site consistency case reviews held regularly/Minutes of meeting are documented.

National consistency case reviews held bimonthly/Minute of meeting are documented.

Tri-site consistency meetings held quarterly (travel permitting)/Minutes of meeting are documented.

Areas of disagreement submitted to web site/Resolutions posted to web site.

Site managers perform documented case reviews, workload reviews and narrative reviews for employees.

Periodic site review of narratives/Narrative report.

Periodic national review of narratives/Report of findings.

Database validity checks performed at site level/Query reports.

Database validity checks performed at national level/Error reports.

61.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Case Quality Score-Industry Cases
Type of Measure	Business Results-Quality
Program Category Related Strategic Goal	Post Filing Compliance Services Service to Each Taxpayer
Responsible Official	Director, Performance, Quality and Innovation
Definition	Average of the percentage of Critical Elements that were passed on Industry cases reviewed.
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	A statistically-valid random sample of Industry Cases are reviewed. A determination is made about whether each Critical Element has been passed or failed on each case.
Data Sources/ Measurement Tools	The LMSB Quality Measurement System (LQMS) database is used. This is Microsoft Access database. The database is maintained by the LQMS Programmer in Chicago.
Reliability of Data	Reasonable Accuracy – a statistically-valid random sample is used to select taxpayers to review. The Examination Records Control System (ERCS) database is used to identify the universe of taxpayers that will be reviewed. ERCS is a reasonably accurate source of data on closed cases.
Frequency of Data Availability/ Reporting	Results are consolidated on a quarterly basis. The reported results are for the Fiscal Year to Date. The results are reported on a quarterly basis.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Case Quality is a major component of Business Results. The LQMS reviews both determine overall success in the area of quality, but also identify specific areas of case work that are either very good (where we should then look for best practices) or weak (where we need to improve).

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the professional opinion of the LQMS Reviewer as to how successfully the case has met the Critical Elements. The Reviewers are all experienced examiners and have been trained as LQMS Reviewers. They have specific guidelines to assist them in making their determinations. The review teams conduct consistency meetings on a regular basis. This assists with the goal of having consistent determinations made on all cases reviewed.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Numerous changes have been made to the definitions of Critical Elements, and the number Elements reviewed, for the FY2003 Fiscal Year. LQMS was a new concept when LMSB stood up in FY2000. These changes were made to improve the efficiency of the review process.

Critical Path:

The examination is completed by the group and the case is closed by the ESP unit.

The closing information flows into the ERCS Database.

An LMSB Analyst in Manhattan runs an ERCS custom report from the ERCS Local Reports Menu on a daily basis. This report identifies all Industry returns closed by the Examination Teams to ESP on that date. The Analyst uses the report in a process that identifies a random sample of the closed returns.

The Analyst contacts the ESP Groups that have control of the returns and directs them to send the case file to one of the LQMS Industry Review Groups. The groups are located in Manhattan and Chicago.

The LQMS Industry Reviewers conduct the review of the case and enter their determinations into an input document.

That information is rolled up the LQMS database.

The Review Teams have regularly scheduled meetings to ensure that consistent determinations on made on similar cases.

On a quarterly basis, the LQMS Programmer (a LMSB employee in Chicago) extracts the results for the reviews conducted in the quarter. He converts this into Fiscal Year to Date overall results for each Industry and DFO.

A team of LQMS Managers and Analysts review the results and prepare a report covering the quarter's results. This report covers both all specific elements reviewed and the overall scores. Trends are identified and actions to improve results are recommended.

The LMSB Analyst who prepares the tracking reports (in Chicago) receives the overall results from this team and enters the results into the various tracking reports.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

There are controls and validity checks built into the ERCS database that ensure that it captures all closed cases.

The LQMS Industry Review Team Managers regularly review the work being performed by the Reviewers.

Each Review Group has two senior Review Team Leaders (GS-14 employees) and they are actively involved in overseeing the reviews being conducted by their team members.

The groups have regularly scheduled meetings at which consistent determinations on issues is reviewed by the entire group of Reviewers.

The team of Managers and Analysts that prepare the quarterly reports are involved in reviewing the conclusions for mistakes and inconsistencies.

The Industry LQMS Program Managers also performs reviews of the work processes in the Industry LQMS Groups.

62.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Case Quality Score-Coordinated Industry Cases
Type of Measure	Business Results-Quality
Program Category Related Strategic Goal	Post Filing Compliance Services Service to Each Taxpayer
Responsible Official	Director, Performance, Quality and Innovation
Definition	Average of the percentage of Critical Elements that were passed on Coordinated Industry cases reviewed.
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	All Coordinated Industry Cases are reviewed at three milestone points during the examination: when the Audit Plan is approved, at the half way point and upon completion. A determination is made about whether each Critical Element has been passed or failed on each case.
Data Sources/ Measurement Tools	The LMSB Quality Measurement System (LQMS) database is used. This is Microsoft Access database. The database is maintained by the LQMS Programmer in Chicago.
Reliability of Data	Reasonable Accuracy – the CIC LQM Reviewers use their professional judgment when examining case documents and when discussing the case with the Exam Team.
Frequency of Data Availability/ Reporting	Results are consolidated on a quarterly basis. The reported results are for the Fiscal Year to Date. The results are reported on a quarterly basis.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Case Quality is a major component of Business Results. The LQMS reviews both determine overall success in the area of quality, but also identify specific areas of case work that are either very good (where we should then look for best practices) or weak (where we need to improve).

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the professional opinion of the LQMS Reviewer as to how successfully the case has met the Critical Elements. The Reviewers are all experienced examiners and have been trained as LQMS Reviewers. They have specific guidelines to assist them in making their determinations. The review teams conduct consistency meetings on a regular basis. This assists with the goal of having consistent determinations made on all cases reviewed. Some information used in selecting cases to review comes out of CEMIS. The Exam Teams are responsible for keeping CEMIS up to date. CEMIS has rather limited validity checks and controls. The universe of CIC Cases available to review is small enough that any CEMIS problems are not significant.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Numerous changes have been made to the definitions of Critical Elements, and the number Elements reviewed, for the FY2003 Fiscal Year. LQMS was a new concept when LMSB stood up in FY2000. These changes were made to improve the efficiency of the review process.

Critical Path:

The Exam Team working the CIC Case updates the CEMIS system on a regular basis with examination milestone completion data.

The CIC LQMS Group uses CEMIS to determine which cases need to be scheduled for review during any given time period.

A team consisting of a Review Team Leader (a senior GS-14 Reviewer), one or more LQMS Reviewers and any Specialists needed, review the case at the audit site.

The CIC LQMS Group Manager and the CIC LQMS Program Manager become involved in the reviews as needed.

At the conclusion of the review, a close out is held with the CIC Examination Team.

The LQMS Coordinated Industry Reviewers enter their determinations into an input document. That information is rolled up the LQMS database.

The Review Teams have regularly scheduled meetings to ensure that consistent determinations are made on similar cases.

On a quarterly basis, the LQMS Programmer (a LMSB employee in Chicago) extracts the results for the reviews conducted in the quarter. He converts this into Fiscal Year to Date overall results for each Industry and DFO. A team of LQMS Managers and Analysts review the results and prepare a report covering the quarter's results. This report covers both all specific elements reviewed and the overall scores. Trends are identified and actions to improve results are recommended.

The LMSB Analyst who prepares the tracking reports (in Chicago) receives the overall results from this team and enters the results into the various tracking reports.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

The Examination Teams make a reasonable effort to keep the CEMIS database accurate and timely with milestone completion information.

The LQMS Industry Review Team Managers regularly review the work being performed by the Reviewers.

Each Review Group has two senior Review Team Leaders (GS-14 employees) and they are actively involved in overseeing the reviews being conducted by their team members.

The groups have regularly scheduled meetings at which consistent determinations on issues is reviewed by the entire group of Reviewers.

The team of Managers and Analysts that prepare the quarterly reports are involved in reviewing the conclusions for mistakes and inconsistencies.

The Coordinated Industry LQMS Program Managers also performs reviews of the work processes in the Coordinated Industry LQMS Groups.

The review of Specialty issues (such as International, Engineering, Economist, etc.) is done by Specialists in those areas.

64.	DESCRIPTION
Operating Division	Small Business and Self Employed
Measure Name	Exam Customer Satisfaction
Type of Measure	Customer Satisfaction
Program Category Related Strategic Goal	Field Examination Tax Reporting Compliance Program Service To All Taxpayers
Responsible Official	Director, Strategy, Research and Performance Management
Definition	Customers' overall level of satisfaction and dissatisfaction with the way their cases were handled by the Field Examination Program
Reporting Level (s) Report Data Source Reports	Valid to the Area/Territory and Service Center levels
Formula/Methodology	<p>The percentage of Customers who were satisfied with the way their cases were handled by the Field Exam Program. The percentage of Customers who were dissatisfied with the way their cases were handled by the Field Exam Program. The scores represent the average level satisfaction and dissatisfaction from the Customer Satisfaction Transactional Surveys. Survey recipients are asked to rate IRS performance on a seven-point scale, where 1 indicates <i>Very Dissatisfied</i> and 7 indicates <i>Very Satisfied</i> Survey recipients were asked to rate IRS performance on a seven-point scale, where 1 indicates <i>Very Dissatisfied</i> and 7 indicates <i>Very Satisfied</i>. LIMITATIONS: the survey population is based solely on the audit closures of individual taxpayers. Audit closures involving Estate, Corporate, Excise and Gift tax returns are not included in the survey population. The measure does not include contacts that the Examination division had with individuals that did not result in an audit closure. In future years divisions will focus on identified improvement opportunities to further improve survey results, as well as focus efforts to improve survey response rates, which will include the addition of corporate taxpayers in the survey process as part of the measurement system for the SB/SE and LMSB business units.</p>
Data Source/ Measurement Tools	Contractor Database managed by the Customer Satisfaction group

Reliability of Data	Reasonable Accuracy – Sample sizes selected to provide maximum of +/- 5% confidence interval at 95% confidence level. The Audit Information Management System (AIMS) Closed Case database is programmed to generate valid samples of cases closed during the month. An independent contractor surveys these taxpayers via a mail out survey to obtain information on customers' perceptions of the service they received and to identify opportunities for improving service to Examination customers.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

To track customer satisfaction and dissatisfaction with the Examination process over time

To identify which customer characteristics influence satisfaction ratings

To identify areas where improvements will have the greatest impact on customer satisfaction.

Data Limitations:

Customers who did not respond to an audit appointment letter and subsequent correspondence, unlocatable customers (appointment letter was returned undeliverable) and customer who have an international address are not included in the survey. Also, if a customer received a survey from Examination within the last twelve months they are excluded from the sample.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

64a.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Customer Satisfaction Industry Cases
Type of Measure	Customer Satisfaction
Program Category Related Strategic Goal	Post Filing Compliance Services Service to Each Taxpayer
Responsible Official	Director, Performance, Quality and Innovation
Definition	<p>Percentage of taxpayers who respond to our post-examination survey with a "5-Totally Satisfied" or a "4-Mostly Satisfied" to the question concerning overall satisfaction with their examination experience.</p> <p>We are also separately tracking the Customer Dissatisfaction percentage. This is the percent of taxpayers who respond with a "1-Totally Dissatisfied" to the survey.</p>
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	An outside contractor selects a statistically valid random sample of Industry Case taxpayers who were examined in the past year and sends a survey to them concerning their satisfaction with various aspects of the examination process, including their overall satisfaction.
Data Sources/ Measurement Tools	The survey results and the analysis of the results that is performed by the outside contractor.
Reliability of Data	Reasonable Accuracy – a statistically valid random sample is used to select taxpayers to survey. The AIMS Closed Case Database (CCDB) is used to identify the universe of taxpayers that will be sampled. The CCDB is an accurate source of data on closed cases.
Frequency of Data Availability/ Reporting	Surveys are conducted on a quarterly basis. Overall results are on a yearly basis. This year's results are from surveys conducted this year, on taxpayers whose examinations concluded in the prior year.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Customer Satisfaction is one of the three main elements in Balanced Measures. The Satisfaction Surveys allow us to determine how our customers feel about many aspects of the examination process. This allows us to identify problem areas in the process and to identify areas of success. The overall satisfaction percentage is a prime indicator as to how successful our customers feel we are in conducting the examination process.

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the opinions of the surveyed taxpayers about the examination process that they just completed. Not all taxpayers reply, but enough reply that we may have confidence in the conclusions. We realize that not all taxpayers may be able to give us an objective answer to the overall satisfaction question, since their answer may be colored by the issues involved in the audit and the significance of the additional tax involved.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

We are tracking both Customer Satisfaction (answers of 5 or 4) and Customer Dissatisfaction (answers of 1). There have been no changes to the overall survey procedures.

Critical Path:

1. The examination is completed by the group and the case is closed by the ESP unit.
2. The closing information flows into the AIMS Closed Case Database (CCDB).
3. The survey contractor uses the CCDB to select a statistically valid random sample of the closed Industry taxpayers
4. The survey is sent to these taxpayers. Responses are collected by the contractor.
5. The contractor consolidates the responses and performs analysis of the responses. The contractor provides both LMSB and Industry level analysis.
6. The final product from the survey contractor is a MS PowerPoint document that is sent to the Satisfaction Surveys Coordinator in the LMSB Performance, Quality and Innovation (PQI) unit.
7. The PQI Satisfaction Surveys Coordinator sends the a copy of the PowerPoint document to (LMSB Analyst - Chicago) who populates his spreadsheet, and provides data to OPD.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. There are controls and validity checks built into the AIMS CCDB that ensure that it captures all closed cases.
2. The PQI Satisfaction Surveys Coordinator periodically checks the sample database to ensure that the proper closed cases are being sampled. Any problems are then resolved. For example, checks are made to ensure that the taxpayers being surveyed are actually Industry Cases (IC) and not Coordinated Industry Cases (CIC).
3. PQI works closely with the survey contractor to write the survey questions, so that they accurately reflect the areas that we wish to survey.
4. The survey contractor was chosen for their experience and expertise in these types of surveys. They have their own internal controls.
5. Once the overall percentages are determined and entered into the various reports by the LMSB Analyst in Chicago, those results are checked by other analysts and several levels of management in PQI to ensure that no posting errors were made in transferring the results from the survey contractor's documents to the reports..

64b.	DESCRIPTION
Operating Division	Large and Mid-Size Business
Measure Name	Customer Satisfaction Coordinated Industry Cases
Type of Measure	Customer Satisfaction
Program Category Related Strategic Goal	Post Filing Compliance Services Service to Each Taxpayer
Responsible Official	Director, Performance, Quality and Innovation
Definition	<p>Percentage of taxpayers who respond to our post-examination survey with a "5-Totally Satisfied" or a "4-Mostly Satisfied" to the question concerning overall satisfaction with their examination experience.</p> <p>We are also separately tracking the Customer Dissatisfaction percentage. This is the percent of taxpayers who respond with a "1-Totally Dissatisfied" to the survey.</p>
Reporting Level (s) Report Data Source Reports	Reports, broken out by industries, will be distributed down to Headquarters and Industry Directors
Formula/Methodology	An outside contractor identifies Coordinated Industry Case taxpayers who were examined in the past year and sends a survey to them concerning their satisfaction with various aspects of the examination process, including their overall satisfaction.
Data Sources/ Measurement Tools	The survey results and the analysis of the results that is performed by the outside contractor.

Reliability of Data	Reasonable Accuracy – all CIC taxpayers examined in the past year are surveyed. The sample size is large enough to be statistically valid. The Coordinated Examination Management Information System (CEMIS) is used to identify the taxpayers that will be contacted. The CEMIS is a reasonably accurate source of data on closed cases.
Frequency of Data Availability/ Reporting	Surveys are conducted on a quarterly basis. Overall results are on a yearly basis. This year's results are from surveys conducted this year, on taxpayers whose examinations concluded in the prior year.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Customer Satisfaction is one of the three main elements in Balanced Measures. The Satisfaction Surveys allow us to determine how our customers feel about many aspects of the examination process. This allows us to identify problem areas in the process and to identify areas of success. The overall satisfaction percentage is a prime indicator as to how successful our customers feel we are in conducting the examination process.

Data Limitations: Describe any limitations for the measure data: The data accurately reflects the opinions of the surveyed taxpayers about the examination process that they just completed. Not all taxpayers reply, but enough reply that we may have confidence in the conclusions. We realize that not all taxpayers may be able to give us an objective answer to the overall satisfaction question, since their answer may be colored by the issues involved in the audit and the significance of the additional tax involved. We have some ongoing problems with case closings being entered timely into CEMIS, but this does not affect the survey enough to impact its validity.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

We are tracking both Customer Satisfaction (answers of 5 or 4) and Customer Dissatisfaction (answers of 1). There have been no changes to the overall survey procedures.

Critical Path:

1. The examination is completed by the group and the case is closed on CEMIS by the group secretary.
2. The closing information flows into the CEMIS database.
3. The survey contractor uses the CEMIS database to identify all Coordinated Industry Cases closed during the period. The survey is sent to these taxpayers. Responses are collected by the contractor.
4. The contractor consolidates the responses and performs analysis of the responses. The contractor provides both LMSB and Industry level analysis.
5. The final product from the survey contractor is a MS PowerPoint document that is sent to the Satisfaction Surveys Coordinator in the LMSB Performance, Quality and Innovation (PQI) unit.
6. The PQI Satisfaction Surveys Coordinator sends the a copy of the PowerPoint document to (LMSB Analyst - Chicago) who populates his spreadsheet, and provides data to OPD.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. There are some controls built into the CEMIS database system that ensure that it captures all closed cases. The importance of updating CEMIS for CIC case closings is regularly emphasized to the CIC groups.
2. The PQI Satisfaction Surveys Coordinator periodically checks the survey database to ensure that the proper closed cases are being surveyed. Any problems are then resolved. For example, checks are made to ensure that the taxpayers being surveyed are actually Coordinated Industry Cases (CIC) and not Industry Cases (IC).
3. PQI works closely with the survey contractor to write the survey questions, so that they accurately reflect the areas that we wish to survey.
4. The survey contractor was chosen for their experience and expertise in these types of surveys. They have their own internal controls.
5. Once the overall percentages are determined and entered into the various reports by the LMSB Analyst in Chicago, those results are checked by other analysts and several levels of management in PQI to ensure that no posting errors were made in transferring the results from the survey contractor's documents to the reports..

65.	DESCRIPTION
Operating Division	Tax Exempt and Government Entities
Measure Name	Number of TEGE Compliance Contacts
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Tax Reporting Compliance Service to All Taxpayers
Responsible Official	Director, Planning
Definition	The number of Employee Plan , Exempt Organization and Government Entity return examinations closed in all categories.
Reporting Level (s) Report Data Source Reports	National level in FY 2000, national and area office levels in FY 2001
Formula/Methodology	Fiscal-year cumulative count of the total return examinations closed
Data Sources/ Measurement Tools	TE/GE Audit Information Management System (AIMS)
Reliability of Data	Reasonable Accuracy. AIMS is programmed to generate regular error registers that identify possible data discrepancies The Director, EO Examinations and EP Examinations are responsible for correcting errors and the Director, Business Systems Planning monitors the error registers to ensure correction accuracy. Periodically, AIMS is SAT (systems acceptability testing) tested to ensure it is programmed to work in accordance with system requirements. In addition, the data collection system is checked periodically to ensure that the reports produced are correct.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The measure is an indication of the number of returns examined in the examination program. Maintaining a visible presence in the community (through audit coverage) is a cornerstone of our voluntary compliance system.

Data Limitations: Describe any limitations for the measure data:

No significant limitations.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process:

When return examinations are completed, the revenue agent completes a case-closing document (Form 5650/5590/5330) for each return examined. The closing document contains such data as type of organization, type of return, tax year examined, type of disposal, principal issue codes, amount of additional tax assessment recommended, number of hours spent on the examination, agent's grade, case grade, etc. The closing document data is entered to the AIMS database by data entry employees. The Detroit Computing Center generates AIMS tables/reports showing cumulative data for the fiscal year. The reports are used by Program Management staff to monitor and report the number of examination return closures.

66.	DESCRIPTION
Operating Division	Tax Exempt and Government Entities
Measure Name	EP/EO Case Quality Score
Type of Measure	Business Result – Quality
Program Category Related Strategic Goal	Tax Reporting Compliance Service to All Taxpayers
Responsible Official	Director, Planning
Definition	The level of quality in the EP or EO examination program, as measures by the Tax Exempt Quality Measurement System (TEQMS).
Reporting Level (s) Report Data Source Reports	National level in FY 2000, national and area office levels in FY 2001
Formula/Methodology	Fiscal-year cumulative score. The quality score is the average percentage of quality standards rated met (number of standards passed divided by the number of standards rated for the reviewed cases).
Data Source/ Measurement Tools	TEQMS. Quality Measurement staff rate case quality by completing electronic input forms on sampled cases. Data is up-loaded into the TEQMS database and numeric scores are calculated automatically from rating information.
Reliability of Data	Annual sample size selected to provide a +/- 7% margin of error at a 95% confidence level. The EP/EO return Inventory Control System (ERICS) samples cases that are ready for closing at the group level on a daily basis. Both electronic input forms and the TEQMS database contain information validity checks. Errors are resolved by Special Review and Headquarters staff.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The measure provides a gauge of how well our examination casework follows an established set of quality guidelines. Maintaining high quality is desirable to establish a thorough audit trail, to improve customer service, and reduce downstream rework.

Data Limitations: Describe any limitations for the measure data:

It is challenging to achieve consistency in application of the quality standards since reviewers must exercise their own judgment. Consistency reviews have been put in place to address this concern (see below).

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

No changes have been made in the formula for calculating the measure (standards passed/standards rated). EP Exam is changing the definition of quality aspect 1A3 for FY 2002. Specifically, alternative methods to properly verify the date a Form 5500 was filed will be permitted (previously only an EMFOL-T was allowed). This change should result in more cases passing this particular aspect since the RICS Classification Sheet is more readily available than an EMFOL-T. Aspect 1A3 is not a key quality element; the change in its application is not expected to have a significant impact on the Examination Planning standard (or the overall quality score). Based on an analysis of all records in the database, the summary Examination Planning question was never rated NO solely because of a NO rating for quality aspect 1A3.

Complete Description of the Process(s) measure originates from:

Examination group close cases on ERICS. Cases are sampled during the overnight batch process. Selected cases are forwarded to Review. Assigned cases are reviewed and a UFILL disk (an electronic quality input form) prepared. The secretary uploads the UFILL disks and review the Status of Records Report. If the disk contains errors, the UFILL disk is returned to the reviewer for correction. The process is repeated until no errors exist. Quarterly reports are generated from the database and reviewed for accuracy and analysis.

Critical Path:

1. Cases sampled
2. Cases reviewed/complete UFILL disk (electronic input form)
3. Upload UFILL disk
4. Management Reports generated with quality score

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. The population of case closures is monitored during the year and any needed adjustments to the sample size considered. The sampling program is monitored to ensure it is on track with established targets. Special Review is responsible for monitoring physical receipt of cases selected via ERICS. The TEQMS analyst and Special Review resolve issues on any case selected in error (i.e., selected due to erroneous information entered in ERICS by examination groups).
2. Periodically, Consistency Reviews are conducted to ensure quality standards are being applied to cases consistently by reviewers. The UFILL disks contain limited validity checks.
3. UFILL disks are uploaded to the database and additional validity checks are performed on the data. A report (Status of Records) is generated to confirm a successful load or a detailed description of errors. Special Review is responsible for correcting all errors.
4. Management Reports are generated and analyzed by the TEQMS analyst. If errors are detected, they are resolved. Reports are put in final form and provided to Special Review for further analysis and distribution to management.

67.	DESCRIPTION
Operating Division	Tax Exempt and Government Entities
Measure Name	Employee Plans and Exempt Organizations Customer Satisfaction
Type of Measure	Customer Satisfaction
Program Category	Compliance
Related Strategic Goal	Service To Each Taxpayer
Responsible Official	Director, Planning
Definition	Customers' overall level of satisfaction with the way their cases were handled by the IRS Employee Plans and Exempt Organizations Determination programs. Stated as % Satisfied and % Dissatisfied.
Reporting Level (s) Report Data Source Reports	National and Area – office levels
Formula/Methodology	Survey respondents rated EP and EO Examination service on a 7point scale, where 1 equals "Very Dissatisfied" and 7 equals "Very Satisfied." The scores are stated as percent satisfied and percent dissatisfied for EO and for EP Taxpayers. These scores are then averaged and stated as overall Satisfaction and Dissatisfaction for EP/EO Programs.
Data Sources/ Measurement Tools	Customer Satisfaction Surveys conducted by an independent research company managed by the Organizational Performance Division.
Reliability of Data	Reasonable Accuracy – The overall satisfaction scores for EP and EO Examination are based on surveys mailed to all eligible customers with closed examination cases with the goal of producing estimates of customer satisfaction with no more than a +/- 5 margin of error at the 95% confidence level.
Frequency of Data Availability/Reporting	Statistically valid estimates of customer satisfaction for EP and EO Examination service are available quarterly at the National level and annually at the Area-office level.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The measure provides an overall indication of how customers perceive their interactions with TE/GE's EP and EO Examination programs. Each customer survey asks customers to rate their satisfaction with different aspects of EP and EO Examination services to help identify top opportunities for improving customer satisfaction.

Data Limitations: Describe any limitations for the measure data:

EP and EO Examination cases closed by the IRS Appeals division, cases closed with disposal codes indicating claims allowed in full or referrals to LMSB or SBSE, and cases with international addresses are excluded from the survey process. EP and EO Examination surveys only measure the satisfaction of customers who have interacted with the examination programs and, therefore does not reflect the overall satisfaction of all TE/GE customers.

Customer response rates for the EP and EO Examination surveys generally exceed 50%. Although considered good by both private and public research standards, response rates less than 100% potentially introduce non-response bias into the results.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

No changes were made to the survey methodology during the last fiscal year.

Complete Description of the Process(s) measure originates from:

Closed examination case records for EP and EO are extracted from AIMS and provided to an independent survey research company each month. Address information from AIMS is used to mail surveys to customers shortly after their examination cases close. The survey research company employs multiple mailings designed to achieve acceptable response rates. The survey research company processes completed surveys and provides TE/GE with a summary of customer responses each quarter. The analysis of customer responses completed by the survey research company is the source of the overall satisfaction scores reported for EP and EO Examination. (Customer data and individual customer responses to the surveys are kept strictly confidential and are anonymous to the IRS).

Critical Path:

1. IRS performs an extract of AIMS during the third weekend of each month and forwards the results to the survey vendor on magnetic tape via Federal Express.
2. Using criteria established by the IRS, the survey vendor draws the appropriate sample from the AIMS extract, strips a tax related information from the sample, and then mails the sample via Federal Express to another firm who completes the monthly survey mailing process.
3. The survey mailing company uses the sample data files to generate personalized pre-notification letters and survey packets and mails them to every taxpayer included in the sample data file, based on an approved survey mailing schedule.
4. The survey mailing company electronically scans all surveys collected before the established cut-off date, matches identification numbers against those in the sample data file, and sends the resulting file to the survey vendor.
5. The survey vendor prepares a report based on the monthly data files from the survey mailing company. Paper and electronic copies are provided to the IRS each quarter.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

1. The survey vendor logs the magnetic tapes from the IRS, stamps the transmittal form sent with the tapes with the current date, signs the form, and then faxes it back to the IRS to verify that they tapes have been received.
2. The survey vendor provides a transmittal form along with the sample file sent to the survey mailing company. This form includes specific record counts for each survey sample. The survey mailing company signs and dates the form and faxes it back to the survey vendor to verify that the sample files have been received.
3. The survey vendor “seeds” each monthly sample data files with test addresses to help verify the accuracy and timeliness of the survey mailing company’s procedures.
4. A transmittal form is included with the sample data file, which the survey vendor signs and dates and faxes back to the survey mailing company.
5. The survey vendor performs four internal quality reviews before providing draft quarterly reports to the IRS for review. The IRS reviews each quarterly report and provides comments and/or corrections to the survey vendor before each report is finalized.

68.	DESCRIPTION
Operating Division	Appeals
Measure	Outcome: Appeals Closures (Total Disposals) to Receipts Ratio
Definition	Ratio of Total Disposals to total cases Received in Appeals will measure total Appeals outcome
Reporting Level(s)	Area Office
Formula/Methodology	A case is considered closed at the point it is closed on the Appeals Centralized Database System (ACDS). Appeals will footnote the number of docketed cases closed unagreed in Appeals and tried and settled by Counsel. A case is considered a receipt at the point it is logged onto ACDS. The ratio of closures to receipts will be stated as a percentage.
Data Sources/Measurement Tools	Appeals Centralized Database System (ACDS)
Reliability of Data	Reasonable accuracy: The ACDS includes front-end accuracy/consistency checks and cross-validations (prior to transmission of data for storage). ACDS also includes numerous reports for validating data with other parts of IRS such as uniMatch, AIMS validation and Status 81 list. ACDS includes annual physical and electronic inspections and verification of statutes.
Frequency of Data Availability/Reporting	Monthly.

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Total cases closed will measure the total number of cases closed in Appeals as a measure of total Appeals production and output. The number of cases closed in Appeals is an indicator of how effective Appeals is in resolving tax disputes and is also an indicator of how effectively the resources allocated to the program are being utilized.

Data Limitations: Describe any limitations for the measure data:

None. Generally, Appeals accepts all cases for which an administrative appeal to a tax dispute within the Internal Revenue Service is allowed under the law.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

A non-docketed case is generally received in Appeals after a taxpayer disagrees with a determination made by one of the Compliance functions (within each Operating Division) and a protest is filed requesting a conference with an appeals officer. A docketed case is generally received in Appeals after a taxpayer is issued a "Statutory Notice of Deficiency" by one of the Compliance functions and a petition is filed in the Tax Court disagreeing with those findings. All cases received in Appeals are tracked by the Appeals Centralized Database System ("ACDS"). Once a case is received in Appeals and entered on ACDS, it is assigned to an appeals officer who holds a conference with the taxpayer and negotiates a settlement. The Appeals mission is to resolve tax controversies, without litigation that is fair and impartial to both the Government and taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service. Once a settlement is reached and approved it is processed as an agreed case closing. If a settlement is not reached in Appeals it is processed as an unagreed case closing. A case is considered closed once it is closed on the Appeals Centralized Database System. The Appeals Records Section inputs all the information on the closing (such as closing code, date closed, revised dollars, etc). This case then counts for statistical purposes as a closed case. It is a fundamental purpose of the Appeals function to effect settlement of contested cases – on a basis fair to both the Government and taxpayer – so that the greatest number of non-docketed cases are closed in that status and the greatest possible number of docketed cases are closed without trial. As each Appeals office rolls up their data for the month, it is automatically combined for national office purposes and made available on the central server.

Critical Path:

Control of Appeals case receipt into ACDS and assignment to Appeals Officer

Control of case closing information being input to ACDS

Data is extracted from ACDS and used to prepare monthly reports.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review) If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Match up of cases on AIMS against the cases on ACDS to ensure that AIMS cases assigned to Appeals are also on the ACDS is done. The AIMS data is available monthly for the office to generate the report. Per IRM 8.1.1, Chapter 8, there are several reports and requirements:

Status 81 – Cases shipped to Appeals but not received. The IRM requirement is that all cases on the list over 60 days must be researched. The IRM lists the requirements for researching. The researched lists are maintained in the office for at least 1 year. Semiannually, (Feb and July) the offices are required to send a copy of the 81 list to the Area Director Office for review. Annually, the Area Directors office must provide results of the reviews to Headquarters Appeals. AMATCH reports (previously uniMATCH) are listed in IRM 8.1.1 Chapter 8. Each Appeals office is required to conduct an AIMS inventory validation at least once during the fiscal year (although the AIMS data is provided to each office on a monthly basis). All documentation is retained for three years. (As of 11/1/01 Appeals is re-writing the IRM to make this a quarterly requirement).

A list is generated monthly showing unassigned open cases to ensure that all cases on the system get assigned. A review of Monthly reports is mandatory to validate ACDS field, e.g. closures report. Database validations are done within the area offices by creation of ad hoc reports. Headquarters Appeals also generates ad hoc reports to validate case closing information. IRM 8.1.1 Chapter 8 lists all of the follow-up reports and their requirements. These worked reports are retained for one year with documentation of research attached. With respect to Ad Hoc report, the IRM requires that all worked copies of Ad Hoc requests be retained for six months with research attached. This requirement applies to all Appeals offices including Headquarters.

69.	DESCRIPTION
Operating Division (s)	Taxpayer Advocate Service
Measure Name	Outcome: TAS Closure to Receipt Ratio
Type of Measure	Business Result – Quantity
Program Category Related Strategic Goal	Compliance Services Service to Each Taxpayer
Responsible Official	Director, Program Planning and Quality
Definition	This is the ratio of the number of regular TAS criteria closures to the number of regular TAS criteria receipts for the same period (i.e., month, FY cum, etc.). To ensure that TAS inventory does not increase, the ratio should be at least 100%.
a. Reporting Level (s) b. Report Data Source c. Reports	Office/Area/National Taxpayer Advocate Management Information System (TAMIS) Vision Query (VQ) report
Formula/Methodology	The number of TAS regular criteria closures divided by the number of TAS regular criteria receipts..
Data Source/ Measurement Tools	TAMIS database/VQ report
Reliability of Data	Reasonable Accuracy – A TAS regular criteria case is a first-time case into the TAS program that meets one of TAS’ seven criteria. A TAS case is considered closed when all actions have been taken to resolve the taxpayer’s problem(s) and the taxpayer or representative has been notified. The total number of regular criteria receipts and regular criteria closures is calculated using a data extract report from the TAMIS database on a monthly basis. The closure count is divided by the receipt count to obtain the ratio. Since TAMIS is a real-time database, counts for receipts and closures may vary depending on changes made to the database accounts.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure:

The ratio is an indicator to identify increases and decreases in TAS' inventory. To ensure the inventory remains the same, we set a goal of 100%. To ensure that our inventory decreases, we strive to obtain a ratio of over 100%.

Data Limitations:

This measure is the result of the division of the number of closures by the number of receipts. The receipt and closure counts do not include reopened, duplicate, or non-criteria cases which make up TAS' complete workload.

Calculation Changes:

None

Complete Description of the Process:

See IRM 13.1.7, Taxpayer Advocate Service Case Processing, for specific details regarding TAS criteria, acceptance into TAS, requirements for closure, etc.

Critical Path:

Receipts are counted using the date when the case was entered on the TAMIS database.

Closures are counted using the date the closure was documented on the TAMIS database.

The counts are taken monthly using VQ reports and divided to obtain the ratio.

An extract of the receipt and closure data is loaded onto BPMS.

Management Controls for items on critical path

There are within the TAMIS database internal system validity checks and cross-checks to help ensure data and count accuracy (e.g., non-modifiable system dates used for report period start and end dates, special case coding used with TAS criteria cases, etc.).

As part of the Manager's Annual Assurance Process, managers must perform reviews to ensure TAMIS data reliability, completeness, and accuracy. The reviews include:

Criteria code inputs to TAMIS are appropriate.

MI codes accurately reflect the major issue raised by the taxpayer.

VQ audit logs are reviewed monthly for cases that were removed over the past 60 days.

TAMIS/VQ reports are utilized in developing meaningful training for case advocates in areas where potential weaknesses have been observed.

A system is in place to control Congressional cases on TAMIS within prescribed time frames.¹

All Forms 5081 are reviewed annually for accuracy and appropriate permissions.

VQs are run monthly and checked against each other to ensure correct number of closures and receipts are captured.

VQ output is extracted to Excel files which are sent to the Business Performance Management System (BPMS).

BPMS does spot checks to ensure data is accurately posted.

¹ There is work underway to exclude non-criteria Congressional cases from the TAMIS database.

70.	DESCRIPTION
Operating Division	Taxpayer Advocate Service
Measure Name	Outcome: TAS Casework Quality Index
Type of Measure	Business Result – Quality
Program Category Related Strategic Goal	Compliance Services Service to Each Taxpayer
Responsible Official	Director, Program Planning & Quality
Definition	A tool to measure effectiveness in meeting customer expectations based on a random sample of cases reviewed and scored against customer service standards of timeliness, accuracy, and communication.
Reporting Level (s) Report Data Source Reports	Office/Area/National TAS Quality Review Database (TAS QRDB)
Formula/Methodology	A valid random local (i.e., TAS office level) sample of criteria closed cases reviewed and scored against customer service standards of timeliness, accuracy and communication monthly. The quality index score is the number of points achieved divided by the total applicable points (on a 100-point scale). Cumulative and area/national reports are weighted.
Data Source/ Measurement Tools	Taxpayer Advocate Management Information System (TAMIS); TAS QRDB (Microsoft Access database)
Reliability of Data	Reasonable Accuracy – A Taxpayer Advocate (TAS) case is considered closed when all actions have been taken to resolve the taxpayer’s problem(s) and the taxpayer or representative has been notified. TAMIS is updated as cases are closed. A sample of closed criteria TAS cases is selected at the office level using the TAMIS quality sampling report and sent to the review site. The results of the case reviews are input to the TAS QRDB. TAS uses appropriate statistical techniques to ensure random sampling of taxpayers to measure the effectiveness in meeting customer expectations.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Based on a valid random sample, ensure TAS staff is delivering a high standard of service to all taxpayers served by TAS.

Data Limitations: Describe any limitations for the measure data:

Data for customer quality is inherently subjective. Criteria not known widely outside of TAS, but it is available in IRM 13.1.5, TAS Balanced Measures.

Calculation Changes:

None

Complete Description of the Process(s) measure originates from:

Quality measurement based on a random sample of cases reviewed and scored against customer service standards of timeliness, accuracy, and communication. Local offices process TAS cases then a random sample of regular and re-opened cases are selected monthly by the TAMIS quality sampling report. Case files for review are sent to Oakland where they are reviewed for TAS quality standards. Results are entered into the TAS QRDB. Files are then sent to National Office for input in national TAS QRDB. Reports are run on QRDB to determine quality scores, monthly and YTD.

71.	DESCRIPTION
Division	AWSS
Measure Name	Outcome: Employee Health and Safety – (Lost Workday Case Rate)
Type of Measure	Strategic Measure; Critical Measure
Program Category Related Strategic Goal	Supports: Productivity Through a Quality Work Environment
Responsible Official	Example: SB/SE: Director, Strategy, Research & Performance Management
Definition	Lost Production Day Case Rate is the number of FECA claim cases with lost time in the current FY per 100 full-time equivalent workers.
a. Reporting Level (s) b. Report Data Source c. Reports	Data is reported by each BOD, Each campus, and “all other locations” Department of the Treasury Safety & Health Information Management System. Data is reported by WCC/CAD/AWSS to CFO. There is no formal reporting system for this data.
Formula/Methodology	$(N \times 200,000) / H$ where N = number of lost time cases initiated in the current year and H = number of hours worked by employees since the beginning of the fiscal year. The number of cases with lost time is the number of cases where continuation of regular pay or FECA compensation has been paid to cover absence from work due to a job-related injury or illness.
Data Source/ Measurement Tools	Source of data for reporting is the Department of the Treasury’s Safety and Health Information Management System (SHIMS). Claims are entered by employees, supervisors, or Workers’ Compensation Center staff. In addition, COP and hours worked data are uploaded to SHIMS from files provided each pay period by the Department of Agriculture’s National Finance Center (NFC); and FECA compensation data are uploaded to SHIMS from a file provided each week by the Department of Labor’s Office of Workers’ Compensation Programs (OWCP).

Reliability of Data	Data are considered to be reasonably accurate. Data in each SHIMS claim are validated by WCC staff for accuracy before transmission to OWCP. OWCP reviews each claim for completeness, accuracy, and validity, and makes a determination about whether to accept the case for compensation. Each quarter, a statistically representative sample of SHIMS records is selected and the data are audited by the Department of the Treasury Office of Safety, Health, and Environment for completeness, accuracy, and timeliness, and reviews the findings with appropriate officials.
Frequency of Data Availability/Reporting	COP and hours worked data is generally refreshed on a biweekly basis. FECA compensation data is generally refreshed on a weekly basis. Claim information is added daily. Because reporting requires all 3 components, meaningful data can only be reported biweekly or whenever there has been a refreshment of COP and hours worked data.

Purpose of Measure: The measure provides a strategic level overview of an aspect of employee safety and welfare, and is used in conjunction with other strategic measures to assess progress toward the goal of Productivity Through a Quality Work Environment.

Data Limitations: Data received from NFC and OWCP can contain errors. When errors are detected, corrections are requested, but the overall data cannot be corrected for these errors until the actual corrections are made and flow through the process. The measure is determined solely from the data in SHIMS. Errors in source data cannot be manually corrected in SHIMS. These errors can only be corrected by uploading corrections from NFC and OWCP contained in the regular extracts generated.

Data also contains instances of lost time when injured employees seek medical evaluation of their injuries and are returned to work without any limitations because the injuries were deemed minor or inconsequential. Nevertheless, time lost to seek medical evaluation is considered lost time within the definition of the measure. Because there is no systemic means of distinguishing this time from time lost to actual incapacitation, it is included in the definition. The end result is an overstatement of the number of injuries resulting in lost time due to actual incapacitation.

Calculation Changes: None

Complete Description of the Process: Measure is not related to a “process”. It relates to a result: an injury that results in lost time. This result, in turn is considered an indicator of the success of the workplace safety and health program.

Critical Path:

Employee initiates claim (via SHIMS or legacy paper process).

Supervisor reviews claim and certifies or controverts claim (via SHIMS or legacy paper process).

Workers' Compensation Center staff reviews claim in SHIMS (or initiates claim in SHIMS if initiated via the legacy paper process) and flags record for EDI transmission to DOL/OWCP.

DOL/OWCP adjudicates claim and either accepts claim or denies claim.

TAPS records claimant absences as either COP or LWOP (when covered by FECA compensation).

NFC generates data biweekly for amount of COP paid and total hours worked for each employee on the payroll.

OWCP generates data for FECA compensation paid and period covered.

LPD calculated from COP by dividing the number of hours of COP by 8 to convert to equivalent work days. LPD calculated from FECA compensation period covered by subtracting the beginning date from the ending date and adding 1 to determine the number of inclusive calendar days, and then dividing the result by 7 and multiplying by 5 to convert to equivalent work days. Total LPD calculated by adding LPD from COP and LPD from FECA compensation.

LPD cases calculated by counting cases where year-to-date LPD is greater than zero.

LPD case rate calculated from the number of cases with LPD and the total number of hours worked.

Management Controls for items on critical path (supervisory/management reviews of data quality, include description of how supervisor/manager indicates completion of a review). If there are no supervisory/management reviews describe how data reliability, completeness and accuracy is assured:

Data in each SHIMS claim are validated by WCC staff for accuracy before transmission to OWCP. OWCP reviews each claim for completeness, accuracy, and validity, and makes a determination about whether to accept the case for compensation. Each quarter, a statistically representative sample of SHIMS records is selected and the data are audited by the Department of the Treasury Office of Safety, Health, and Environment for completeness, accuracy, and timeliness, and reviews the findings with appropriate officials.

72.	DESCRIPTION
Operating Division	National Headquarters
Measure Name	Outcome: Agency-Wide Employee Satisfaction
Type of Measure	Employee Satisfaction
Program Category	General Management and Administration
Related Strategic Goal	Productivity Through a Quality Work Environment
Responsible Official	Chief Financial Officer
Definition	A measure of employee's satisfaction with their job at the IRS. At the Servicewide level the results of Item CO 1 (Considering everything, how satisfied are you with your job?) are used as the sole determining factor in the reported results. At the lower levels, survey questions regarding the employees perception of management practices, organizational barriers, and overall work environment that impacts an employees' efforts to do a good job are used in the results.
Reporting Level (s) Report Data Source Reports	National. Results are also available down to an individual workgroup level and are used in the compilation of survey results by Operating Division and Functional Divisions. Census Survey – Gallup (renewable agreement for 2001-2005) Annual Program Performance Report, Accountability Report, Annual Performance Plan, IRS Strategic Plan, Input to manager Individual Performance Plan.
Formula/Methodology	Census survey focused on workgroup issues. Employees may participate in the surveys by responding to them on-line; via telephone or by paper. Employees are asked to rate the IRS performance on a five-point scale, where 1 represents <i>strongly disagree</i> and 5 represents <i>strongly agree</i> . For Survey 2001, results reported by the survey contractor are reported as the percentage of IRS employees who answered question CO 1 with a favorable rating (4 - "agree" or 5 -"strongly agree"). The official ratings of employee satisfaction are calculated using the total number of favorable ratings (as identified above) as the numerator and the total number of responses to question CO 1 as the denominator, with a multiplication of that result by 100% (whole percentage rounded.) The IRS has also requested that the survey contractor provide a report of survey data that displays only the % of employees who rated question CO 1 with a rating of 5 -"strongly agree" (calculation remains the same, only the numerator changes.) Both reports will be considered the official Servicewide numbers and will allow the IRS to compare data from prior years.
Data Source/	Annual Employee Satisfaction Survey consisting of an Employee census survey

Measurement Tools	
Reliability of Data	Reasonable Accuracy – A contractor establishes a coding system and does a sample check of data to validate that employee input is correctly reported via paper or electronic media. The contractor also establishes a coding system and does a sample check of data to associate survey results with the correct organizational unit. The contractor prepares and validates the accuracy of management reports. A manual check of a sample of reports is made by the Employee Satisfaction Staff to verify report accuracy.
Frequency of Data Availability/Reporting	Annually

Purpose of Measure:

Provide employees with an opportunity to provide important feedback on key work environment issues.

Data Limitations: Describe any limitations for the measure data.

Survey results for employees who complete a census survey without designating a workgroup codes are grouped together in an “other” category.

Completion of the survey is a voluntary process and results may not reflect the entire IRS employee population. Employees are not prevented from submitting an incomplete survey; partial data is used in the overall results.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

Prior to Survey 2001 – Employee satisfaction was calculated as the average of the Servicewide responses to a set of 12 indices.

For Survey 2001 a decision was made to split the survey into both a census and climate survey to try and obtain more meaningful results at the workgroup level. This data dictionary input document does not address the climate survey.

Complete Description of the Process(s) measure originates from:

Census Survey - Yearly, IRS employees are provided with an opportunity to voluntarily complete a census survey for their workgroup. A network of survey coordinators (IRS and NTEU) are responsible for implementation of the survey including notifying employees of the upcoming survey period through various communiqués such as voice and electronic mail messages, posters and flyers, and providing the designated workgroup code to each employee. The survey vendor uses the workgroup codes to tie survey results back to each individual manager. Employees may complete the survey in one of three ways; on-line, paper or by telephone. During the designated survey period an employee reads each question and designates their answer. Upon completion, results are submitted by the employee to a vendor location (physical site, web site or telephone recorder). The vendor compiles the data into a series of workgroup and special reports. Managers are responsible for sharing survey results with employees in their group and formulating actions designed to improve the level of employee satisfaction. IRS Managers will include action items based on survey results in their Performance Plans.

73.	DESCRIPTION
Operating Division	Criminal Investigation
Measure Name	Criminal Investigations Completed
Type of Measure	Balanced Measure
Program Category Related Strategic Goal	Investigations Completed Service to All Taxpayers
Responsible Official	Chief, Criminal Investigation
Definition	Cumulative count of the number of all subject criminal investigations completed by Criminal Investigation during the fiscal year. This includes investigations that resulted in a criminal prosecution recommendation to the Department of Justice as well as investigations that were discontinued due to a lack of evidence or to a finding that the original allegation was false.
Reporting Level (s) Report Data Source Reports	Operating Division Criminal Investigation Management Information System Monthly Business Performance Summary
Formula/Methodology	Total of all investigations coded as a subject criminal investigation that had an updated status in CIMIS during the cumulative time period to reflect either a prosecution recommendation or an approved discontinued investigation report.
Data Sources/ Measurement Tools	CI Management Information System (CIMIS)
Reliability of Data	Reasonable Accuracy – All cases have a unique number assigned through an automated input system which contains validity and business rule checks. The system tracks the status of the investigation from initiation through legal review and final disposition.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

The purpose of this measure is to assess the business unit's performance against its stated mission of serving the public by conducting criminal investigations into potential violations of the Internal Revenue Code and related financial crimes in order to foster confidence in the tax system and compliance with the law.

Data Limitations: Describe any limitations for the measure data:

The only limitations on the data relate to the accuracy and timeliness of the data that is input into the CIMIS system. The CIMIS system has sufficient internal checks and balances to assure that status update information is input into the system in the proper order and that the date of the action would be a logical number. **What the internal checks and balances cannot control is operator error during the input process or a delay in entering the information. Such a delay or error could cause the item being updated to be assigned to the incorrect reporting period.** The guidance and direction given by upper management to first line managers is that the first line managers should review their individual work group CIMIS data tables at the beginning of each month. The managerial review should firstly insure that the data table information is accurate and secondly correct any errors as soon as possible. The use of this procedure will assure that system input errors are corrected no later than 30 days after the error is initially reported in the monthly CIMIS data tables.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

See Below, Critical Path

74.	DESCRIPTION
Operating Division (s)	Chief Counsel
Measure Name	Audit Advice and Assistance (Post Filing Legal Advice) Cases Completed
Type of Measure	Workload Indicator; Business Results – Quantity
Program Category	1. Post Filing Services
Related Strategic Goal	2. Service to All Taxpayers
Responsible Official	Office of Chief Counsel
Definition	Formal and informal audit advice and assistance provided for a wide variety of tax-related legal issues in a post-filing context. This may include on-going legal advice to examiners and legal support for compliance programs, technical advice, field service advice and technical assistance to IRS customers in the field and National Office.
a. Reporting Level (s) b. Report Data Source c. Reports	Counsel-wide. CASE-MIS (Counsel Automated System Environment – Management Information System) and TL-CATS (Tax Litigation – Counsel Automated Tracking System)
Formula/Methodology	Audit Advice and Assistance (Post Filing Legal Advice) Cases Completed by the Office of Chief Counsel during the fiscal year. Each case is accounted for from the date of receipt to the date of completion.
Data Source/ Measurement Tools	CASE-MIS (Counsel Automated System Environment – Management Information System) and TL-CATS (Tax Litigation – Counsel Automated Tracking System)
Reliability of Data	Reasonable Accuracy. Audit Advice and Assistance Cases are logged in the CASE-MIS and TL-CATS project tracking systems by the individuals involved with each case. Each Division Counsel and Associate Chief Counsel office involved in the post-filing legal advice effort receives and verifies a quarterly run of case workload under their responsibility.
Frequency of Data Availability/Reporting	Quarterly

75.	DESCRIPTION
Operating Division (s)	Chief Counsel
Measure Name	Total Tax Court Cases Closed
Type of Measure	Workload Indicator; Business Results – Quantity
Program Category	1. Post Filing Services
Related Strategic Goal	2. Service to All Taxpayers
Responsible Official	Office of Chief Counsel
Definition	Tax Court Cases Closed reflects the number of cases heard before the United States Tax Court that have been closed in the given fiscal year.
a. Reporting Level (s) b. Report Data Source c. Reports	Counsel-wide. CASE-MIS (Counsel Automated System Environment – Management Information System) and TL-CATS (Tax Litigation – Counsel Automated Tracking System)
Formula/Methodology	Total Tax Court Cases Closed are accounted for from the date of receipt to the date the case is identified as closed by using specific closing codes. Data tracked is based on the count of cases closed during the quarter. Workload is reported cumulatively during the fiscal year.
Data Source/ Measurement Tools	CASE-MIS (Counsel Automated System Environment – Management Information System) and TL-CATS (Tax Litigation – Counsel Automated Tracking System)
Reliability of Data	Reasonable Accuracy. Tax Court Cases are logged in the CASE-MIS and TL-CATS project tracking systems by the individuals involved with each case. Each Division Counsel and Associate Chief Counsel office involved in the Tax Court effort receives and verifies a quarterly run of case workload under their responsibility.
Frequency of Data Availability/Reporting	Quarterly

Purpose of Measure:

This performance measurement provides a quantitative gauge to monitor the volume of tax court inventory closed while focusing on IRS Business Results for the Post-Filing area and Service to All Taxpayers.

Data Limitations:

Tax litigation cases are categorized according to the deficiency amount, and are tracked from the time of receipt to the date of closure.

Calculation Changes:

None

Complete Description of the Process:

The U.S. Tax Court provides the principal forum for individuals to dispute tax deficiencies identified by the Commissioner of Internal Revenue prior to paying the disputed amount. When a Petition is filed with the Tax Court, it is assigned a docket number. It is at this point that the case falls under the jurisdiction of Chief Counsel. The case is then forwarded to the appropriate Chief Counsel office for answer and further processing by the Docket & Records Section. Whether a case is closed because it was settled, tried or dismissed, Chief Counsel closes the case by forwarding the administrative file to Appeals. Appeals ensures that, if appropriate, the correct tax is assessed against the taxpayer and begins the processing of the case so that a bill is generated and the collection process begun. Chief Counsel generally retains the legal file for two years before it is sent to the Federal Records Center for retention.

Critical Path:

1. Petitions are received in the Docket and Records Section (Associate Chief Counsel/Procedure and Administration) and are date stamped and divided among legal clerks who enter the case record in the TL-CATS system.
2. The Chief Counsel attorney has 45 days from the date of service of the Petition upon the respondent to file their motions and 60 days from service within to file an Answer. These dates (motion and answer due dates) are generated automatically by TL-CATS.

Management Controls for items on critical path:

1. The Supervisory Paralegal Specialist verifies that the deficiency was assessed.
2. The Supervisory Paralegal Specialist verifies the completeness and correctness of the closing memo for all appellate cases closed in the National Office.
3. Each Division Counsel involved in the Tax Court Case receives and verifies a quarterly run of case workload under their responsibility.

76.	DESCRIPTION
Name of Measure/Indicator	Potentially Collectible Inventory (PCI)
Definition	Modules and dollars in notice inventory, the three components of the Taxpayer Delinquent Account (TDA) inventory, and currently not collectible (CNC) with a closing code 39 (workload balancing.) Reflects the inventories that the IRS can have the most impact using intervention techniques and applying our collection resources. The amounts in PCI do not include modules and balances that meet the financial definition of a Write-off or a Memo.
Level of Reporting	Service-wide and Operating Divisions
Formula/Methodology	Includes all individual and business taxpayer modules having debit balances including those stored on the Individual Retirement Account File and Non-Master file. Collection statuses are analyzed monthly using the operational components of Master file and Non Master file sources. Unpaid assessments are analyzed and classified as Tax Receivables, Compliance Assessments, and Write-off and Memo. These financial definitions are in accordance with the Statement of Federal Financial Accounting Stands Number 7. Modules more than \$10 million dollars are subject to a manual review process and moved into Memo to isolate complex tax issues or assessments not meeting the financial definitions for recognition as a receivable.
Purpose/Use	Used to measure and track changes in key components of unpaid assessments, enable Business Operating Division Commissioner's to work with SB/SE on working and prioritizing TDA inventories, and measure changes in inventory based on procedure changes (i.e., TC 530-39, Re-engineering TDA section criteria, etc.)
Limitations	The Non-master file (NMF) and Individual Retirement Account (IRAF) modules have not been assigned to a business operating division (BOD) for ownership. Therefore, the four BOD totals do not roll up to the Servicewide totals. Compliance Assessments include IMF Trust Fund Recovery Penalty (TFRP) assessments, which also appear in BMF modules. These duplicated IMF assessments are footnoted out of Compliance Assessments for financial reporting, but they remain in operational data because each taxpayer is worked separately.
Data Source	The data sources originate from Master file and Non Master file systems. The TRCAT data lists the aging of the unpaid assessments by assessment date. The Currently Not Collectible data (CNCCAT) categorizes modules and balances by closing code. The Major Source of Assessment data (SOURCECAT) lists the reason for the assessment by modules and balances.
Data Owner	Chief Financial Officer, Revenue Accounting – Office of Unpaid Assessments.

Reliability of Data	<p>The data from the master file for total unpaid assessments can be reconciled with the Service Center Recap reports, and the Interim Revenue Accounting Control System (IRACS) Nationwide Consolidated Trial Balance on a monthly basis for the TRCAT reports. The remaining reports that segregate this inventory into other operation and financial components are based on master file programs that provide data with “<u>Reasonable Accuracy</u>”. Master file and Non Master file data accuracy is dependent upon existing coding of transactions and activities as input by the various agency functions during their tax administration duties. The financial TRCAT reports are used during the annual financial statements and after significant audit adjustments by the GAO audit are deemed to be reliable. Therefore there is reasonable data quality for this measure. This data is reconciled on a quarterly basis, and audited once a year during the financial statement audit</p>
Frequency of Data Availability/Reporting	Monthly
Final Measure (if necessary)	Discuss plans for completing development of the preferred, end-term measure and provide a timeframe for implementation.

77.	DESCRIPTION
Operating Division (s)	Servicewide
Measure Name	Total Enforcement Revenue Collected (billions)
Type of Measure	Diagnostic Indicator
Related Strategic Goal	Service To All Taxpayers
Responsible Official	Headquarters Research N:ADC:R:R:RA, Research, Analysis and Statistics of Income
Definition	All revenue received as a result of activities performed by enforcement functions. Dollars secured by Appeals, Chief Counsel, Collection, Examination and the IRP/Underreporter program are captured.
Reporting Level (s) Report Data Source Reports	Servicewide, by operating division, by collecting activity (function where the collection actually takes place).
Formula/Methodology	Tracks actual enforcement revenue including Automated Collection System, Field Collection, Revenue from Examination Assessments, Document Matching and Notice Dollars.
Data Source	Enforcement Revenue Information System (ERIS)
Reliability of Data	Reasonable Accuracy – ERIS data is based on extracts from several feeder systems, including the Master Files. The Master Files have extensive consistency and validity checks before returns are accepted and the data posted to taxpayer accounts. In addition to matching entity information and validating Taxpayer Identification Numbers (TINs), checks are conducted for duplicate and erroneous or fraudulent filings, math errors, etc. All of the systems on which the Master Files are recorded are maintained, updated, and routinely tested by Information Systems.
Frequency of Data Availability/Reporting	Monthly

Purpose of Measure: (Describe how measure applies to the segment of IRS operations being measured)

Data obtained under this measure gives the IRS the ability to look at IRS controlled actions in respect of yield & collectibility for specific enforcement activity, i.e., examination cases, collection cases and IRP underreporter cases.

Data Limitations: Describe any limitations for the measure data:

Limited to the accuracy of the feeder systems. Master File systems are not audited before the enforcement revenue data is extracted. Situations may occur that drive results of enforcement revenue that do not directly result from enforcement action on the part of the IRS. A recent example of this phenom includes the application to taxpayer accounts/modules of 3 billion dollars from the Tax Relief Act of 2001 rebate which resulted in an increase to the amount of enforcement revenue collected. Another example which will occur deals with anticipated claims on Forms 1139 – Loss/Carryback filed by the Airline and Hospitality Industries affected by the September 11 terrorist activity which is expected to reduce the amount of enforcement revenue in its aggregate for the year.

Calculation Changes: Describe any approved changes in the formula/methodology made during the fiscal year and the purpose for change:

None

Complete Description of the Process(s) measure originates from:

Description of the process is detailed in the attached data flows

78.	DESCRIPTION
Operating Division	Wage & Investment: Compliance Center Exam
Measure Name	Innocent Spouse Determinations Made
Type of Measure	Critical Measure – Business Results Quantity
1. Program Category 2. Related Strategic Goal	1. Post-filing 2. Productivity Through a Quality Work Environment
Responsible Official	W&I: Director, Reporting Compliance
Definition	The number of claim years where an examiner has made a determination to allow, partially allow, or deny a claim and the claimant has been notified of the decision.
a. Reporting Level (s) b. Report Data Source c. Reports	a. National/ Operating Division/ Cincinnati Centralized Innocent Spouse Operation (CCISO)/ Area b. Innocent Spouse Tracking System (ISTS) thru Integrated Data Retrieval System (IDRS), Command Code ISTSR c. Monthly Innocent Spouse Program Highlights, Business Performance Review Summary (BPRS), Monthly Business Performance Summary (MBPS) and Strategy and Program Plans
Formula/Methodology	The ISTS system tracks claims through the entire claim process, captured in 22 different stages. When a claim reaches one of the stages where the claimant is notified of a decision (Stages 11, 12 or 29), the determination is counted. Determinations are captured for the fiscal year and historical data is maintained.
Data Source/Masurement Tools	ISTS. Employees handling the claims input information through IDRS command code ISTSR. The Detroit Computing Center processes the data, which is downloaded to the Memphis Computing Center. An analyst downloads the information and runs it thru SAS software from which reports are generated.
Reliability of Data	Reasonable Accuracy. Inventory validations are sent to CCISO and SBSE Areas on a periodic basis and are then reviewed by an analyst. SBSE Coordinators were trained on validations. Corrections are also made to the database or report generating programs when anomalies are detected through ad hoc reports.
Frequency of Data Availability/Reporting	Monthly reporting. Flat file database is available weekly. Ad hoc reports can be generated at any time.

Purpose of Measure: Processing of claims is part of the compliance function. The number of innocent spouse claim determinations made is part of a comprehensive approach to innocent spouse services and one part of the balanced measures.

Data Limitations: The accuracy of data is limited by timeliness and accuracy of input. Additionally, data in the system constantly changes due to corrections and inputs after reports are initially run for a specific period of time.

Calculation Changes: No changes were made.

Complete Description of the Process: A taxpayer files a Form 8857, Claim for Innocent Spouse Relief. Initial screening is performed to determine if the claim meets basic processing requirements. If it doesn't, the taxpayer is immediately notified. If the claim meets basic requirements, the non-requesting spouse is notified and both the requesting and non-requesting spouses are asked to provide input for the examiner to make a decision on whether relief should be granted. Claims in SBSE are subject to a procedural review before the claimant is notified of a decision. Modules worked in CCISO receive a sample review before the claimant is notified. As "innocent spouse determination made" occurs when the claimant is notified by mail of a decision.

Critical Path: (Note: An uninterrupted chronological sequence of stage numbers is not used.)

1. Claim is received – employee receiving or CCISO inputs ISTS Stage 1 and TC 971 AC 065. (Stage 1)
2. CCISO screens claim and decides whether non-qualifying or qualifying (Stage 3)
3. If non-qualifying, claim goes to Stage 29 and taxpayer immediately notified of decision (counted as determination)
4. If claim is qualifying, claimant and non-requesting spouse are notified and asked for information. (Stage 4)
5. Qualifying Claim is assigned to an examiner to review data, communicate with claimant if necessary and make a decision based on merits of the claim (Stage 5)
6. Merit claim subject to procedural review in SBSE and sample review in CCISO conducted (Stage 8)
7. Preliminary determination letter issued (Stage 11) on merit claim. (Previously fully allowed claims went to a final determination letter (Stage 12) without a preliminary letter (Stage 11). This changed when the non-requesting spouse was given appeal rights.)
8. Merit claim counted as determination made.

Management Controls for items on critical path:

1. Semiannually, ad hoc reports are generated to determine lapse time for stages to compare with targeted timeframes. Action is taken when anomalies are detected.
2. Monthly reports are reviewed and analyzed by manager prior to release to stakeholders.
3. Results of periodic IVLs are reviewed with appropriate management action taken.

79.	DESCRIPTION
Operating Division	Modernization, Information Technology, and Security Services (MITS Services)
Name	Percent Resolution at First Contact
PAC	9X
Type of Measure	Balanced Measure (Outcome Measure)
Balance Measure Component	Business Results - Quality
Program Category	MITS Services – User Support
Related Strategic Goal	Productivity Through a Quality Work Environment
Definition	The percentage of tickets that can be resolved by the technician making first contact that are in fact resolved by the first contact technician.
Data Source/ Measurement Tools	INOMS/ITAMS Program Management Database
Formula/Methodology	<ol style="list-style-type: none"> 1. Select help desk, function, ticket resolved time and other fields of interest from the call tickets table; count the number of call tickets resolved for which a problem ticket has not been opened. Select helpdesk, function, ticket resolved time and other fields of interest from the ITAMS problem ticket table where the ticket has been submitted via the 'GET-IT Service' web site; count the number of 'web' tickets which have been resolved on first contact (web tickets resolved by a helpdesk or assignment groups ESD-EASTERN and ESD-WESTERN). Exclude 'MAC-PLAN' tickets. Exclude Tickets with resolution code 'Not Resolved' or 'No Customer Response' or 'Mass Closed'. Exclude tickets closed by the customer. Combine the 2 counts or sums. This combined sum constitutes the number of first call resolved tickets. 2. Select help desk, function, ticket opened time and other fields of interest from both the calls tickets table and the problem tickets table. For tickets closed prior to 12/29/2002, count (1) area help desk tickets with assignment groups 'help desk', 'compliance support', or 'site support', and (2) campus help desk tickets with assignment groups 'DESKTOP/SP', 'HELPDESK' or 'DESKTOP/CS'. For all periods, count the tickets closed that are (1) call tickets without problem tickets, (2) password management tickets, (3) computing center tickets with assignment groups 'LAWB/WKST'

	<p>or 'HELPDESK', or (4) 'web' tickets which have been resolved on first contact. For tickets closed on or after 12/29/02, count the tickets which have the following combinations of category and subcategory:</p> <table border="0"> <tr> <td><u>Category</u></td> <td><u>Subcategory</u></td> </tr> <tr> <td>SW</td> <td>desktop coe</td> </tr> <tr> <td>SW</td> <td>desktop cots</td> </tr> <tr> <td>CUST REQ</td> <td>PSWD</td> </tr> <tr> <td>CUST REQ</td> <td>INFO</td> </tr> </table> <p>The total number of tickets counted constitutes the number of tickets that could have been resolved on first call.</p> <p>3. Divide the count from 1 by the count from 2.</p>	<u>Category</u>	<u>Subcategory</u>	SW	desktop coe	SW	desktop cots	CUST REQ	PSWD	CUST REQ	INFO
<u>Category</u>	<u>Subcategory</u>										
SW	desktop coe										
SW	desktop cots										
CUST REQ	PSWD										
CUST REQ	INFO										
Data Owner / Data Provider	Craig Otto 202-283-4059										
Reporting Level(s) ²	Help desk, Customer Business Unit										
Report Dat Source / Report	Oracle "PMOData" database / BPRS, MPBS, BPMS, S&PP										
Reliability of Data ³	Reasonable Accuracy										
Frequency of Data Availability / Reporting	Because the data is stored in a database reports are available at any time. The requirement for this indicator is monthly and reports will be generated accordingly.										

² Data must be statistically valid at all the levels for which it is used.

³ Reasonable Accuracy: There is a reliable system or process in place that validates or verifies the accuracy of the data being reported.

Questionable/Unknown Accuracy: A reliable system or process to validate or verify the accuracy of data is lacking. In such cases, a statement should be added regarding efforts underway to improve the reliability of reported data.

Purpose of Measure: to measure the experience of the customer in obtaining timely problem resolution with no unnecessary follow-up required.

Data Limitations: Audits have shown that occasionally priorities are inaccurately assigned on tickets. Efforts to calculate the measure by business unit are hampered by inaccuracies in the organization code field.

Calculation Changes:

First contact resolved (numerator):

(1) from 10/01/2002 to the present, count all closed call tickets except category or subcategory = 'MAC-PLAN' or those with associated problem tickets or those with resolution_code = 'No customer response' or 'Not resolved' or 'MASSCL'.

(2) from 10/01/2002 to 12/29/2002, count all problem tickets submitted via GET-IT web site and assigned to a helpdesk, except those with category or subcategory = 'MAC-PLAN' or those with resolution_code = 'No customer response' or 'Not Resolved' or 'MASSCL'.

(3) from 12/29/2003 to the present, count all problem tickets submitted via GET-IT web site and assigned to a computing center helpdesk or 'ESD-WESTERN' or 'ESD-EASTERN' assignment groups, except those with category or subcategory = 'MAC-PLAN' or those closed by a customer via the GET-IT web site or those with resolution_code = 'No customer response' or 'Not resolved' or 'MASSCL'.

Potential first contact resolved (denominator):

(1) from 10/01/2002 to the present, count all closed call tickets except category or subcategory = 'MAC-PLAN' or those with associated problem tickets.

(2) From 10/01/2002 to 12/29/2002, count all closed problem tickets submitted via GET-IT web site and assigned to a helpdesk, except those with category or subcategory = 'MAC-PLAN'.

(3) From 10/01/2002 to 12/29/2002 count all closed problem tickets assigned to a computing center helpdesk or 'LAWB/WKST', except those with category or subcategory = 'MAC-PLAN'.

(4) From 10/01/2002 to 12/29/2002 count all closed problem tickets assigned to an area helpdesk or 'COMPLIANCESPT', except those with category or subcategory = 'MAC-PLAN'.

(5) From 10/01/2002 to 12/29/2002, count all tickets assigned to a campus helpdesk or 'DESKTOP/SP' or 'DESKTOP/CS', except those with category or subcategory = 'MAC-PLAN'.

(6) From 12/29/2002 to the present, count all closed problem tickets with category = 'SW' and subcategory like 'DESKTOP%', count all closed problem tickets with category = 'CUST REQ' and subcategory = 'INFO', count all closed

problem tickets with subcategory = 'PSWD', count all problem tickets submitted via GET-IT web site and assigned to a computing center helpdesk or assignment groups like 'ESD-WESTERN%' or 'ESD-EASTERN%', except those with category or subcategory = 'MAC-PLAN', and count all closed problem tickets with cause code = 'PSWD'.

First contact resolved (Prior to 10/01/2002):

count all closed call tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' tickets, 'CROSS-REF' tickets or those with associated problem tickets.

Potential first contact resolved (prior to 10/01/2002):

count all opened call ticket tickets with priority = 1,2,3,4 or 5 and catg =hw, sw, comm, inv disc, file trk, or cust req assigned to a comp ctr helpdesk or 'LAWB/WKST', but not 'MAC-PLAN' or 'CROSSREF' tickets.

count all opened problem tickets with priority = 1,2,3,4, or 5 and catg = hw, sw, comm, inv disc, file trk, or cust req assigned to an area helpdesk or 'COMPLIANCESPT', but not 'MAC-PLAN' or 'CROSSREF' tickets.

count all opened problem tickets with priority = 1,2,3,4 or 5 and catg = hw, sw, comm, inv disc, file trk or cust req assigned to a campus helpdesk or 'DESKTOP/SP' or 'DESKTOP/CS', but not 'MAC-PLAN' or 'CROSSREF' tickets.

count all opened problem tickets with subcategory = 'PSWD'.

count all tickets with cause code = 'PSWD'.

Complete Description of the Process:

The customer submits a ticket (1) by completing a 'GET-IT' services web site form or (2) by contacting a helpdesk by phone call, email, fax, walking in, or other means. The customer's supervisor must approve requests for products. The helpdesk assistor or web site provider desk attempts to resolve the issue at first contact. If first contact resolution is not possible, the ticket is assigned to an appropriate assignment group. The resolution provider, assigned the ticket, fixes the problem or provides the requested service and then completes and closes the ticket. Weekly the Performance Analysis and Reporting Office (PARO) and the Service Level Agreement Management Office (SLMO) receive an extract of tickets opened or closed during the past week. (As of October 1, 2003, the PARO and the SLMO will also receive an extract at the end of the month.) The extract is appended into an Oracle database. Scripts based on Oracle SQL or Oracle PLSQL calculate first contact resolved percent. The results are inserted in the BPR and the BPMS.

Critical Path:

1. The customer submits a ticket.
2. A service provider resolves, completes, and closes the ticket.
3. The PARO and the SLMO weekly receive an extract of tickets.
4. The PARO and the SLMO calculate percent resolved at first contact.

Management Controls for items on critical path:

1. The 'GET-IT' services web site enforces discipline by requiring certain fields to be completed in certain ways.
2. The helpdesk managers review all priority 1 tickets and a minimum of 2 tickets for each employee per month.
3. Alerts to EUES escalation points of contact are issued for all priority 1 and 2 tickets based on length of time the tickets are open.
4. Ticket numbers are issued sequentially in ITAMS, although gaps of 1 ticket are common (the helpdesk may not save the ticket after talking to the customer at length); the PARO weekly runs an algorithm to identify missing gaps of 2 or more ticket numbers and checks ITAMS to see whether the ticket numbers were issued.
5. EUES officials review calculated results before they are published in the BPR.

80.	DESCRIPTION
Operating Division	Modernization, Information Technology, and Security Services (MITS Services)
Name	Outcome: Percent Tickets Resolved on Time
PAC	9X
Type of Measure	Balanced Measure (Outcome Measure)
Balance Measure Component	Business Results - Quality
Program Category	MITS Services - User Support
Related Strategic Goal	Productivity Through a Quality Work Environment
Definition	Percent of tickets closed within the time targets set forth in the Corporate Problem Management Guidelines and the Master Service Level Agreement
Data Source/ Measurement Tools	INOMS/ITAMS Problem Management Database, Master Service Level Agreement
Formula/Methodology	<p>1) Select helpdesk, the two characters of function related to business unit, ticket opened time, incident stop time, ticket resolved time (INOMS), ticket closed time (ITAMS), the number of terminals impacted, category, priority, cause code and other fields of interest from INOMS/ITAMS problem tickets. Exclude tickets with category = 'MAC-PLAN' and ticket submitted via the 'GET-IT services web site which are customer closed. Prior to 12/29/2002, exclude tickets with 'helpdesk' in the assignment group field. From 12/29/2002 on, exclude computing center tickets with 'helpdesk' in the assignment group field.</p> <p>2) For priority 3, 4 or 5 tickets, determine whether the tickets are closed during the period of time allowed by their target resolution times.</p> <p>a) if the ticket opened time is during a period of non-working hours (weekend or holiday), adjust it up to the beginning of the next period.</p> <p>b) Add to the adjusted ticket opened time the number of working days allowed by the priority (priority 3 – 2 working days, priority 4 – 4 working days, priority 5 – 20 working days); do not include holidays or weekends.</p> <p>c) If incident_stop_time < the adjusted ticket opened time resulting from 2b, flag the ticket as meeting the target resolution time (resolved on time); if incident_stop_time > the adjusted ticket opened time resulting from 2b,</p>

	<p>flag the ticket as not meeting the target (not resolved ontime). If incident stop time < ticket opened time, use ticket closed time in place of incident stop time in the above calculations.</p> <p>3) For priority 1 and 2 tickets, calculate incident stop time – ticket opened time; flag priority 1 tickets as resolved on time if incident stop time – ticket opened < 4 hours; flag priority 2 tickets as resolved on time if incident stop time – ticket opened < 8 hours. If incident stop time < ticket opened time, use ticket closed time in place of incident stop time in the above calculations.</p> <p>4) Count the number of tickets resolved by priority during the period of interest.</p> <p>5) Count the number of tickets flagged as meeting the time targets set forth for the priorities in the Corporate Problem Guidelines or the Master Service Level Agreement.</p> <p>6) Divide the counts from 5 by the counts from 4.</p>
Data Owner / Data Provider	Craig Otto 202-283-4059
Reporting Level(s) ⁴	Regional
Report Data Source / Reports	Oracle “PMOData” database / BPRS, MPBS, BPMS, S&PP
Reliability of Data ⁵	Reasonable Accuracy
Frequency of Data Availability / Reporting	Because the data is stored in a database, reports are available at any time. The requirement for this indicator is monthly and reports will be generated accordingly.

⁴ Data must be statistically valid at all the levels for which it is used.

⁵ **Reasonable Accuracy:** There is a reliable system or process in place that validates or verifies the accuracy of the data being reported.

Questionable/Unknown Accuracy: A reliable system or process to validate or verify the accuracy of data is lacking. In such

cases, a statement should be added regarding efforts underway to improve the reliability of reported data.

Purpose of Measure: to gauge compliance with the target resolution times for resolving tickets set forth in the Master Service Level Agreement and the Corporate Problem Management Guidelines.

Data Limitations: Prior to March 2003, the time it took for a supervisor to approve requests for service was not available on tickets and could not be considered in assessing whether target resolution times were met. Audits have shown that occasionally priorities are inaccurately assigned on tickets.

Calculation Changes:

From 10/01/2002 to the 12/28/2002, count all closed problem tickets except those with category or subcategory = 'MAC-PLAN' or those assigned to a helpdesk or those closed by a customer via the GET-IT web site.

From 12/29/2002 to the present, count all closed problem tickets except those with category or subcategory = 'MAC-PLAN' or those assigned to a computing center helpdesk or those closed by a customer via the GET-IT web site.

Prior to 10/01/2002, count all tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' tickets, 'CROSS-REF' tickets or those assigned to a helpdesk.

Complete Description of the Process: The customer submits a ticket (1) by completing a 'GET-IT' services web site form or (2) by contacting a helpdesk by phone call, email, fax, walking in, or other means. The customer's supervisor must approve requests for products. The helpdesk assistor or web site provider desk attempts to resolve the issue at first contact. If first contact resolution is not possible, the ticket is assigned to an appropriate assignment group. The resolution provider, assigned the ticket, fixes the problem or provides the requested service and then completes and closes the ticket. Weekly the Performance Analysis and Reporting Office (PARO) and the Service Level Agreement Management Office (SLMO) receive an extract of tickets opened or closed during the past week. (As of October 1, 2003, the PARO and the SLMO will also receive an extract at the end of the month.) The extract is appended into an Oracle database. Scripts based on Oracle SQL or Oracle PLSQL calculate percent resolved ontime. The results are inserted in the BPR and BPMS.

Critical Path:

1. The customer submits a ticket.
2. A service provider resolves, completes, and closes the ticket.
3. The PARO and the SLMO weekly receive an extract of tickets.
4. The PARO and the SLMO calculate percent resolved ontime.

Management Controls for items on critical:

1. The 'GET-IT' services web site enforces discipline by requiring certain fields to be completed in certain ways.
2. The helpdesk managers review all priority 1 tickets and a minimum of 2 tickets for each employee per month.
3. Alerts to EUES escalation points of contact are issued for all priority 1 and 2 tickets based on length of time the tickets are open.
4. (the helpdesk may not save the ticket after talking to the customer at length, which means the ticket number is used but no ticket is opened; the PARO weekly runs an algorithm to identify missing gaps of 2 or more ticket numbers and checks ITAMS to see whether the ticket numbers were issued.)
5. EUES officials review calculated results before they are published in the BPR.

81. & 82.	DESCRIPTION
Operating Division	Modernization, Information Technology, and Security Services (MITS Services)
Name	Ticket Activity (Open and Closed)
PAC	9X
Type of Measure	Balanced Measure
Balance Measure Component	Business Results - Quantity
Program Category	MITS Services – User Support
Related Strategic Goal	Productivity Through a Quality Work Environment
Definition	Total number of tickets that were opened during the period of interest compared with the number that were closed during the period of interest.
Data Source/ Measurement Tools	INOMS/ITAMS Program Management Database
Formula/Methodology	<ol style="list-style-type: none"> 1. Select help desk, function, ticket opened time, ticket resolved time (INOMS), ticket closed time (ITAMS), and other fields of interest from the problem tickets database; select the same fields from ITAMS call tickets which do not have a problem ticket opened (have not been assigned to a level II technician). Exclude tickets with category = 'MAC-PLAN'. 2. Count the number of tickets opened during the period of interest as well as the number resolved during the period of interest. Add to the number resolved any opened call tickets with status = 'CALL IDLE'. Compare the two numbers on a bar graph.
Data Owner / Data Provider	Craig Otto 202-283-4059
Reporting Level(s) ⁶	Customer Business Unit, Help Desk
Report Data Source / Reports	Oracle "PMODData" database / BPRS, MPBS, BPMS, S&PP
Reliability of Data ⁷	Reasonable Accuracy

⁶ Data must be statistically valid at all the levels for which it is used.

⁷ Reasonable Accuracy: There is a reliable system or process in place that validates or verifies the accuracy of the data being reported.

Frequency of Data Availability / Reporting	Because the data is stored in a database, reports are available at any time. The requirement for this indicator is monthly and reports will be generated accordingly.
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Purpose of Measure: Determine whether MITS is keeping up with or exceeding customer demand reflected in the inventory of tickets customers have requested to be processed.

Data Limitations: Audits have shown that occasionally priorities are inaccurately assigned on tickets. Efforts to calculate the measure by business unit are hampered by inaccuracies in the organization code field.

Calculation Changes:

Opened tickets:

From 10/01/2002 to present, count all opened call tickets except those where category or subcategory = 'MAC-PLAN' or those with associated problem tickets.

From 10/01/2002 to present, count all opened problem tickets except those where category or subcategory = 'MAC-PLAN'.

Prior to 10/01/2002, count all opened call tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' tickets or 'CROSS-REF' tickets or those with associated prob tickets

Prior to 10/01/2002, count all opened problem tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' or CROSS-REF tickets

Closed tickets:

From 10/01/2002 to the present, count all closed call tickets except category or subcategory = 'MAC-PLAN' or those with associated problem tickets.

From 10/01/2002 to the present, count all closed problem tickets except category or subcategory = 'MAC-PLAN'

From 10/01/2002 to the present, count as closed opened call tickets with 'Open - Idle' status.

Prior to 10/01/2002, count all closed call tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' tickets or 'CROSS-REF' tickets or those with associated prob tickets.

Questionable/Unknown Accuracy: A reliable system or process to validate or verify the accuracy of data is lacking. In such cases, a statement should be added regarding efforts underway to improve the reliability of reported data.

Prior to 10/01/2002, count all closed problem tickets with priority = 1,2,3,4,5 and category = hw, sw, comm, inv disc, file trk, cust req but not 'MAC-PLAN' or CROSS-REF tickets

Complete Description of the Process:

The customer submits a ticket (1) by completing a 'GET-IT' services web site form or (2) by contacting a helpdesk by phone call, email, fax, walking in, or other means. The customer's supervisor must approve requests for products. The helpdesk assistor or web site provider desk attempts to resolve the issue at first contact. If first contact resolution is not possible, the ticket is assigned to an appropriate assignment group. The resolution provider, assigned the ticket, fixes the problem or provides the requested service and then completes and closes the ticket. Weekly the Performance Analysis and Reporting Office (PARO) and the Service Level Agreement Management Office (SLMO) receive an extract of tickets opened or closed during the past week. (As of October 1, 2003, the PARO and the SLMO will also receive an extract at the end of the month.) The extract is appended into an Oracle database. Scripts based on Oracle SQL or Oracle PLSQL calculate ticket activity. The results are inserted in the BPR and the BPMS.

Critical Path:

1. The customer submits a ticket.
2. A service provider resolves, completes, and closes the ticket.
3. The PARO and the SLMO weekly receive an extract of tickets.
4. The PARO and the SLMO calculate ticket activity.

Management Controls for items on critical path:

1. The 'GET-IT' services web site enforces discipline by requiring certain fields to be completed in certain ways.
2. The helpdesk managers review all priority 1 tickets and a minimum of 2 tickets for each employee per month.
3. Alerts to EUES escalation points of contact are issued for all priority 1 and 2 tickets based on length of time the tickets are open.
4. Ticket numbers are issued sequentially in ITAMS, although gaps of 1 ticket are common (the helpdesk may not save the ticket after talking to the customer at length, which means the ticket number is used but no ticket is opened); the PARO weekly runs an algorithm to identify missing gaps of 2 or more ticket numbers and checks ITAMS to see whether the ticket numbers were issued.)
5. EUES officials review calculated results before they are published in the BPR.

83.	DESCRIPTION
Operating Division	Modernization, Information Technology, and Security Services (MITS Service)
Name	Mean Queue Time
PAC	9X
Type of Measure	Balanced Measures (BPR 2/8/2002)
Balance Measure Component	Business Results - Quantity
Program Category	MITS Services – User Support
Related Strategic Goal	Productivity Through a Quality Work Environment
Definition	To track the average call queue times of Enterprise Service Desk calls.
Data Source/ Measurement Tools	Automated Call Distributor (ACD) located in Fresno and as of January 7, 2002 used by all help desks for call distribution, call statistics and message prompts.
Formula/Methodology	<ol style="list-style-type: none"> 1. Using ACD data provided monthly, subtract the number of calls abandoned from the number of calls offered for all in bound calls. 2. Multiply the results of 1 by average speed of call to obtain time spent answering calls. 3. Sum the number of calls computed in 1 for a month or the period you are interested in. 4. Sum the time spent answering calls for the month or the period you are interested in. 5. Divide the sum resulting from 4 by the sum resulting from 3.
Data Owner / Data Provider	Phil Gardner 214-767-1505 / Craig Otto 202-283-4059
Reporting Level(s) ⁸	Help Desk
Report Data Source / Reports	Oracle “PMOData” database / BPRS, MPBS, BPMS, S&PP
Reliability of Data ⁹	Reasonable Accuracy. All calls for CHD assistance are routed through the

⁸ Data must be statistically valid at all the levels for which it is used.

⁹ **Reasonable Accuracy:** There is a reliable system or process in place that validates or verifies the accuracy of the data being reported.

Questionable/Unknown Accuracy: A reliable system or process to validate or verify the accuracy of data is lacking. In such

cases, a statement should be added regarding efforts underway to improve the reliability of reported data.

	ACD.
Frequency of Data Availability / Reporting	Because the data is stored in a database, reports are available at any time. The requirement for this indicator is monthly and reports will be generated accordingly.

Purpose of Measure: To measure the average amount of time that a customer waits for a call to a helpdesk to be answered.

Data Limitations:

Calculation Changes: From 10/01/2002 to the present, use data from monthly automatic call distributor reports. Prior to 10/01/2002, use data from weekly automatic call distributor reports.

Complete Description of the Process:

The helpdesk assistor answers a phone call to open a problem ticket or request a service. The automatic call distributor system records the length of time the customer waits for a helpdesk assistor to start to answer. The automatic call distributor system monthly produces and distributes to the PARO reports of calls offered and calls abandoned. The PARO enters the data into an Oracle database table. Scripts based on Oracle SQL calculate mean queue time. The results are inserted in the BPR and the BPMS.

Critical Path:

1. The business unit customer makes a phone call to report a problem.
2. The helpdesk assistor answers the phone call.
3. The automatic call distributor system records the time the customer spent waiting for the answer.
4. The automatic call distributor system produces a monthly report by helpdesk and application name.

The PARO loads the monthly report into an Oracle table.

5. The PARO and the SLMO calculate mean queue time.

Management Controls for items on critical path:

1. For critical path items 1-3, a call sequence number and a track id number are recorded in a call detail record for each call.
2. For item 4, the helpdesk managers review daily, weekly, and monthly reports of calls produced by the Aspect ACD system.
3. For items 5 and 6, EUES officials review monthly graphs of queue time for reasonableness and completeness.