

IRM PROCEDURAL UPDATE

DATE: 01/23/2015

NUMBER: WI-22-0115-0169

SUBJECT: Stakeholder Partnerships, Education and Communication, Remote Site Reviews Section Added

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.3.13.6

CHANGE(s):

IRM 22.30.1.3.13.6, added section Remote Site Reviews; subsequent sections renumbered.

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| 22.30.1.3.13.6 (01/23/2015) | Remote Site Reviews |
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1. SPEC territory offices are required to visit a minimum number of the total sites located within their territory boundaries to promote the IRS relationship with site coordinators and volunteers and deter any wrongdoing. SPEC's ability to travel is limited which requires us to be as efficient as possible while still providing the highest level of service to our partners and taxpayers.
2. Conducting remote site reviews (phone, email, and correspondence) is an alternative way to accomplish our goal of ensuring quality service to all taxpayers when face-to-face visits are not possible. Remote Site Reviews (RSR) provide oversight of site operations and assess site adherence to the Quality Site Requirements (QSR).
3. Results from these visits provide valuable information regarding oversight of the VITA/TCE Programs and consistent site operation procedures, which ultimately leads to preparing accurate returns.
4. All SPEC oversight visits are designed to ensure taxpayers receive top quality service at VITA/TCE sites and volunteers are following the Volunteer Standards of Conduct (VSC).
5. Form 6729-D, *Remote Site Review Sheet*, will be used to conduct this review. Relationship Managers will work with partners to best accommodate partner needs and reduce partner burdens while conducting remote site reviews.
6. SETR Code (850 00913) and Internal Order Code (SPHQT) should be used for remote site reviews (RSR).

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| 22.30.1.3.13.6.1 (01/23/2015) | Expected Goals |
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1. Expected goals from remote site reviews include:

- Increasing IRS presence
- Improving site efficiency
- Improving partner communications and customer satisfaction
- Monitoring implementation of the Volunteer Standards of Conduct, Quality Site Requirements, and other policies

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| 22.30.1.3.13.6.2 (01/23/2015) | Methodology for Scheduling a Minimum Number of Remote Site Reviews |
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1. Remote site reviews must be coordinated in advance with partners. A minimum number of field site visits and remote site reviews will be pre-planned by the territory per guidance issued from Headquarters to ensure a minimum number of sites are reviewed. In addition, supplemental or ad-hoc field site visits or remote site reviews may be conducted as needed or deemed appropriate by the Territory Manager. Remote site reviews may be conducted by a tax consultant who may not be the primary Relationship Manager. There is no grade restriction on who may conduct a review, although the level of employee experience should be considered.
2. QSS reviews, field site visits and remote site reviews are all included when determining if sites were visited during a four year period.

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| 22.30.1.3.13.6.3 (01/23/2015) | Selection of Remote Review Sites |
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1. Territories should select sites for Remote Site Reviews using the following criteria:
 - Established sites with experienced Site Coordinators
 - Multiple sites operated by the same Site Coordinator who has had a face to face review (with no issues identified) at another location
 - Sites which have been previously reviewed with no issues identified
 - E-file sites with low reject rates
 - Sites which have not previously had a Remote Site Review in the last four years
 - Use of TaxWise Online is preferred, but not required
 - Sites not reviewed the last four years
 - Sites located a distance from the Territory
 - Territory Manager's discretion

NOTE: Remote Site Reviews can be conducted at FSA only sites.

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| 22.30.1.3.13.6.4 (01/23/2015) | Conducting Remote Site Reviews |
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1. To conduct a remote site review (RSR) a designee, not necessarily the assigned Relationship Manager (RM), from Internal Revenue Service (IRS) Wage & Investment (W&I) Stakeholder Partnership Education and Communication (SPEC) office would contact, usually by phone, the coordinators for VITA/TCE sites. Once SPEC's designee identifies him/herself the reviewer will then ask a series of questions about the site and the operation of the site.

NOTE: The term reviewer and Relationship Manager are interchangeable throughout this section.

2. Reviewers take into account the continuing operation of the site by being able to conduct the review when the site is closed. Most remote site reviews should be conducted between February 1 and April 15. However, reviews should be conducted throughout the course of the year for sites open after April 15.
3. Reviewers must complete some research before conducting the RSR. Form 14512, *History Sheet*, can be used to record the results of pre-visit research and record notes during the review.
4. As part of pre-research, the Reviewer will look at:
 - Site information - verify the accuracy of data entered into SPECTRM by using SPEC/SERP reports and searching AARP's website to confirm site information for AARP sites.
 - E-file activity and accuracy reports - review the SIDN, NPO-1541, and TaxWise Summary reports to determine e-file activity and accuracy.
 - Volunteer information - validate using Form 13206, *Volunteer Assistance Summary Report*, Form 13615, *Volunteer Standards of Conduct*, or partner developed form containing the same information. Link and Learn Taxes Certification list should be secured prior to doing/conducting the review to validate volunteer certification. Also validate the site coordinator attended Site Coordinator Training and ensure SPECTRM correctly reflects the same.
5. Reviewers will use the Form 6729-D, *Remote Site Review Sheet*, to conduct these reviews. Results from these reviews must be entered in the SPECTRM Site Quality Module by Tuesday of the week following the review.
6. Discuss the results of the review with the site coordinator prior to concluding the review of the site. Send the results email to the partner and site coordinator (and state coordinator, if AARP) within 7 business days. A copy of Form 6729-D, *Remote Site Review Sheet*, should be generated from the SPECTRM Site Quality Business Objects Module and attached to the results email. Email templates are provided and can be used to report the results of the review.
7. Use the following references to assist with remote site reviews of VITA and TCE operations:
 - Publication 1084, *Volunteer Site Coordinator's Handbook*
 - Publication 3189, *Volunteer e-file Administrator Guide*
 - Publication 4299, *Privacy and Confidentiality - A Public Trust*
 - Publication 4012, *VITA/TCE Volunteer Resource Guide*

- Form 6729-D, *Remote Site Review Sheet*
 - Publication 5166, *Quality Site Requirements*
 - Interactive Tax Assistance (ITA)
 - Volunteer Tax Alerts (VTA), AARP Cyber Tax Messages (ACTM), and Quality Site Requirement Alerts (QSRA)
 - www.irs.gov
8. Reviewers should discuss the site's activities, processes, and procedures while conducting the review. The site coordinator or their representative may be asked for clarification/proof of site processes.
 9. In all cases, reviewers should take the opportunity to express gratitude and appreciation to the Site Coordinator and volunteers at the site.
 10. The Territory Manager will make the determination on who will conduct remote site reviews. Generally, remote site reviews are conducted by the Relationship Manager or the person designated as the Territory's remote site reviewer.
 11. When a remote site review reveals an issue with site operations, the reviewer should discuss the issue and its resolution with the site coordinator prior to concluding the review.
 12. If the Territory Manager assigns the remote site review to a reviewer other than the assigned Relationship Manager, the reviewer will provide immediate verbal feedback to the assigned relationship manager. Feedback includes providing positive comments and/or reporting any identified problem areas and providing recommended corrective actions.
 13. The Quality Area Analyst should work with each territory during the planning stages to ensure all procedures are followed. Territory Offices must implement and adhere to a process that ensures adequate oversight of all volunteer sites.
 14. Remote Site Review files will be maintained at the territory level.

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| 22.30.1.3.13.6.5 (01/23/2015) | Follow-Up to Remote Site Reviews |
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1. When a remote site review reveals a finding on how the site operates, the reviewer will discuss the issue and its resolution with the site coordinator prior to concluding the review. A follow-up field site visit may be required to ensure adherence to a requested change in operations. These follow-up visits should be looked upon as a way to provide assistance to site coordinators to improve site operations or adopt other best practices to alleviate pitfalls they may have encountered. Follow-up visits should be conducted as soon as possible after the initial remote site review.
2. The timing of a follow up visit may be strongly influenced by the issues to be resolved. For instance, a site needs to make changes in its electronic filing transmission process but they only transmit once a week. It would not be of benefit to visit the site when they are not transmitting. In the event the review reveals a site disregarding the QSR or any other requirements, the coordinator should be instructed on how to bring the site into compliance.

3. A follow up visit should be conducted to ensure the site has corrected the concerns. If the site has not made the necessary corrections, consult with the Territory Manager to determine what further action should be taken. As a last resort, the Territory should follow the procedures for closing a site. Findings not covered in the QSR or corrective actions, such as those identified in the Internal Referral Process, should be referred to headquarters.

NOTE: Refer to Publication 5166, *Quality Site Requirements*, for additional guidance on conducting follow up visits and QSR corrective actions.

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| 22.30.1.3.13.6.6 (01/23/2015) | Remote Site Review Results |
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1. Data is collected throughout the filing season for territory office analysis. The analysis provides SPEC and its partners an ability to assess the sites' current and future performance, and validate site operation consistency in conjunction with the Quality Site Requirements. It also allows SPEC and its partners an ability to effectively predict the continued success of the volunteer site. The IRS territory office will analyze the data for trends or patterns and compare how a process or activity is performing before and after a solution has been put in place.
2. Data is available in SPECTRM at the Territory, Area and National levels for analysis and for sharing with partners. The data is available in reports based on either specified weeks of activity or cumulatively for the Filing Season. On a national level, the data collected will be used to calculate accuracy measures; modify policy or process guidance; and update publications, forms and training for the upcoming filing season.

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| 22.30.1.3.13.6.7 (01/23/2015) | Issues Arising from Remote Site Reviews |
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1. Findings related to a violation of the VSC should be reported on Form 14511, *Volunteer Standards of Conduct Violation Report*, which is submitted to headquarters through the Internal Referral Process.
2. Findings related to any of the QSR should be resolved using the QSR corrective actions guidance. Findings not covered in the QSR or corrective actions, such as those identified in the Internal Referral Process, should be referred to headquarters.