September 1997
FS-97-22

STATISTICS AND PROGRAM EVALUATIONS

Recent accounts in the media have both former and present Internal Revenue Service employees alleging the use of statistics as a means of evaluation for IRS enforcement officers. While the IRS does collect statistics of every kind, they are not collected for the purpose of evaluations.

The Government Performance and Results Act (GPRA) was passed in 1993 to "improve the confidence of the American people in the capability of the federal government by systematically holding federal agencies accountable for achieving program results."

Additionally, agencies are required to set goals and measure program performance against those goals. These goals must be contained within a Strategic Plan submitted by each agency to the Office of Management and Budget and to Congress.

To this end, the Internal Revenue Service must keep statistics to measure both the success and the efficiency of programs in all operations and in accomplishing its mission. These statistics are used for a variety of measures, both internally and externally.

The IRS has sent forward its Strategic Plan through fiscal year 2002 to both the House and the Senate. In briefings with Senate staff on the Strategic Plan, IRS discussed the measures used to evaluate field office performance, and received assurances that these measures meet the requirements of the GPRA.

The purposes for which these measurements and statistics are used do **not** include the performance evaluations of enforcement officers. In fact, IRS policy statement P-1-20, enacted in 1973 and made into law by the Taxpayer Bill of Rights in 1988, allows for enforcement results to be "accumulated, tabulated, published and used for management and control of tax resources." However, the policy strictly prohibits use for evaluation purposes. The policy states, "Tax enforcement results tabulations shall not be used to evaluate an enforcement officer or impose or suggest production quotas or goals."

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