



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 03-31-2023

Control Number: SBSE-01-0323-0016
Expiration Date: 12-31-2023
Affected IRM(s): IRM 1.4.20.20.2.1

MEMORANDUM FOR ROBERT RICHARDS, DIRECTOR, CAMPUS COLLECTION
ATLANTA

FROM: Kareem Williams, Director, Collection Policy Kareem Williams

Digitally signed by Kareem
Williams
Date: 2023.03.31 09:05:09 -0400

SUBJECT: IRM Deviation: Evaluative Telephone Monitoring Procedures for
Frontline Managers within Campus Collection Atlanta

Purpose: The purpose of this memorandum is to implement a temporary deviation in accordance with Internal Revenue Manual (IRM) 1.4.20.20.2.1, Evaluative Telephone Monitoring, to provide guidance to Campus Collection Atlanta employees who perform monitoring reviews through the Embedded Quality Review System (EQRS). The deviation would not apply to anyone on probation, not fully successful or on a performance improvement plan.

Background/Source(s) of Authority: The ACS Puerto Rico Operation 1 lost a significant number of employees, including management with the stand up of SCP Puerto Rico Operation 2. The goal of this Deviation would:

- Facilitate streamlined focus on performance and accountability of (employee) EE at greatest risk of not meeting expectations.
- Reduce managerial burden, while minimizing risk to oversight
- Allow all managers to receive the appropriate managerial and leadership training needed due to being externally selected. (This is mainly SCP operation but does impact ACS operation)
 - Managerial coverage for the Puerto Rico ACS Operation 1 was drastically reduced (10 vacant spots) due to managers being selected for the Puerto Rico SCP Operation 2. Actors were limited or out of time for a temporary promotion and perm managers were attempting to assist vacant teams unsuccessfully.

Allow all managers to receive the appropriate mentoring needed identifying skill gaps and leadership deficiencies to successfully support their employees.

Procedural Change: Manager Procedures

1. For the first 6 months:
 - a. Only one review per month would be required for each EE in either Ops
 - i. This would be contingent on the EE being on track to at least meeting performance expectations
2. After the first 6 month, and for the 12 months thereafter
 - a. EEs with less than one year of service would receive two reviews per month
 - b. EEs with greater than 12-month service would continue to only receive one review per month
 - i. Both 2a and 2b, would be contingent on the EE being on track to at least meeting performance expectations
3. At any given time during this deviation period, if the employee's performance declines, the manager will be required to perform the minimum of two evaluative reviews per month per IRM 1.4.20.20.2.1 and the 2022 National Agreement Article 12

Effect on Other Documents: This guidance will temporarily revise existing procedures in IRM 1.4.20 for the ACS Puerto Rico Operation and will expire 12/31/2023.

Effective Date: This guidance is from the date this memo is issued through 12/31/2023.

Contact: If you have any questions, you or a member of your staff may contact Tara Ogilby, Program Manager, Collection Policy, Campus Policy, or Yolanda Renee Carter, Senior Tax Analyst.

Distribution: Director, Campus Collection
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