



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.4.55

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## EFFECTIVE DATE

(06-03-2016)

## PURPOSE

- (1) This transmits new IRM 1.4.55, *Resource Guide for Managers, SBSE Campus Collection Support Managers' Guide*.

## MATERIAL CHANGES

- (1) This IRM section contains information for managing in the SBSE Campus Collection environment, specifically Campus Collection Centralized Case Processing and the Centralized Lien Operation, and is intended for use by SBSE managers in those operations. This IRM communicates management responsibilities and provides resources for the successful delivery of management-related tasks. Information specific to SBSE Campus Managers that was previously communicated in IRM 1.4.17, *Compliance Managers' Guide*, has also been updated and included in this IRM. The following subsections were created:
  - a. New IRM 1.4.55.1 added to provide an Overview and related resources.
  - b. New IRM 1.4.55.2, Responsibilities, contains content previously addressed in IRM 1.4.17.
  - c. New IRM 1.4.55.3 added to discuss Workload Management.
  - d. New IRM 1.4.55.4 added to discuss Business Measures.
  - e. New IRM 1.4.55.5 added to discuss Work Plans.
  - f. New IRM 1.4.55.6 added to discuss Toll-Free Telephone Service.
  - g. New IRM 1.4.55.7 added to discuss Compliance Reviews.
  - h. New IRM 1.4.55.8 added to discuss Operational Reviews.

## EFFECT ON OTHER DOCUMENTS

None

## AUDIENCE

Managers in SBSE Campus Collection Centralized Case Processing (CCP) and Centralized Lien Operation (CLO)

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1.4.55

SBSE Campus Collection Support Managers' Guide

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1.4.55.1  
(06-03-2016)  
**Overview**

- (1) The purpose of this Internal Revenue Manual (IRM) section is to provide SBSE managers in Collection Centralized Case Processing (CCP) and Centralized Lien Operation (CLO) with various techniques, methods, and guidelines for managing employees within these units.
- (2) Small Business/Self Employed (SB/SE) Campus Centralized Case Processing (CCP) and Centralized Lien Operation (CLO) support the mission of the Service by performing various functions for field revenue officers (ROs) and taxpayers. Programs may include completing a multitude of IDRS, ICS, and ALS case actions to satisfy the RO's request(s) and/or responding to taxpayer inquiries. The various programs included in the operations are:
  - General Case Processing
  - In-Business Trust Fund/Manually Monitored Installment Agreements (IBTF/MMIA)
  - Field Office Resource Team (FORT)
  - Lien Support
- (3) Managers will refer to other guidelines outlined in other IRMs
  - Part 1, *Organization, Finance and Management*
  - Part 5, *Collection Process*
  - Part 21, *Customer Account Services*
  - Part 25, *Special Topics*

1.4.55.1.1  
(06-03-2016)  
**Related Resources**

- (1) IRM resources:
  - IRM 1.4.1.3, *Administrative Responsibilities*
  - IRM 1.5.2, *Uses of Section 1204 Statistics*
  - IRM 1.15, *Records and Information Management*
  - IRM 21.10.1, *Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, Integrity and Verification Operations, and Electronic Products and Services Support*
  - IRM 6.430.2, *Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)*
  - IRM 6.751, *Discipline and Disciplinary Actions*
  - IRM 6.800.2, *Telework (Flexiplace) Program*
  - IRM 10.4.1, *Managers Security Handbook*
- (2) Web Resources:
  - Critical Job Elements (CJE): <http://hco.web.irs.gov/apps/cje/>
  - Embedded Quality: <http://eq.web.irs.gov/default.aspx>
  - Human Capital Office (HCO) : <http://hco.web.irs.gov/>
  - ICS User Guide: [http://icsweb.web.irs.gov/Docs/HTML/user\\_guide.htm](http://icsweb.web.irs.gov/Docs/HTML/user_guide.htm)
  - iManage: <https://portal.ds.irsnet.gov/sites/iManage/SitePages/Home.aspx>
  - My SBSE: <http://mysbse.web.irs.gov/default.aspx>
  - 2016 National Agreement with NTEU: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=32781U>
  - New Manager Orientation (NMO) Support Center: <http://hco.web.irs.gov/apps/leads/nmo.html>
  - Section 1203/RRA 98: <http://hco.web.irs.gov/lrer/conperf/1203issues/index.html>
  - Telework: <http://hco.web.irs.gov/Telework/>

- UNAX: <http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/unax/default.aspx>
- Office of Professional Responsibility: <http://irweb.irs.gov/AboutIRS/bu/opr/default.aspx>

1.4.55.2  
(06-03-2016)  
**Responsibilities**

- (1) Managers are responsible for managing electronic, paper and/or telephone inventory. Proper workload management is essential for timely responses to customers and/or account transactions. Due to the variety and complexity of work in CCP and CLO, managers must be familiar with the many aspects to managing workloads such as:
  - Providing employee oversight and development
  - Conducting reviews
  - Providing adequate training
  - Establishing controls and priorities
  - Using available reports and management tools to monitor the operation
  - Processing work within established time frames
  - Correcting imbalances in work inventory
  - Providing adequate staffing for inventory
  - Being involved in the daily operation
  - Managing time effectively

1.4.55.3  
(06-03-2016)  
**Workload Management**

- (1) Inventory management is a critical part of the collection process. The way inventory is managed has an effect on key business measures and targets like cycle time, closures, customer satisfaction, and overage correspondence percentage.
- (2) There are various report systems that are available to manage and monitor inventory. In order to properly manage your workload, as a manager, you must be familiar with available inventory reports and consistently review those pertinent to the work performed under your direction.

1.4.55.3.1  
(06-03-2016)  
**Account Management Services (AMS)**

- (1) Account Management Services (AMS) provides a common user interface that allows users to update taxpayer accounts, view history and comments from other systems, and access a variety of case processing tools without leaving AMS.
- (2) AMS functionalities include inventory management, next case delivery, nationwide history and follow-ups, immediate print capabilities to fax to taxpayers, generation of electronic referrals and inventory management.
- (3) The AMS system provides managers access to many reports. The AMS Reports tool allows the manager to generate pre-defined management reports based on data available in AMS such as Inventory Reports; Case Reports such as the TIN Summary Reports; and Miscellaneous reports such as their Group Profile report.
- (4) For additional information regarding AMS, refer to the AMS website at: <http://ams.web.irs.gov/index.asp>

1.4.55.3.2  
(06-03-2016)  
**Control-D**

- (1) Control-D WebAccess (CTDWA) is Web Access software that allows viewing of reports electronically. Control-D reduces the print output and allows faster access and greater report management for users to their respective report files.

- (2) The reports are made available to the users upon logging in to the Control-D WebAccess server. This action is necessary to ensure employees have access to the workload.
- (3) To access Control-D, users must submit a Form 5081, *Information System User Registration/Change Request*, via On-Line (OL) 5081 at [https://ol5081.enterprise.irs.gov/OL5081/olne\\_home\\_page\\_display.show\\_page](https://ol5081.enterprise.irs.gov/OL5081/olne_home_page_display.show_page)
- (4) The most common report utilized by CCP is the CCA 4243 report from Control-D provided by the Overage Report Compiler and Sorter (ORCAS).

1.4.55.4  
(06-03-2016)  
**Business Measures**

- (1) Monthly Monitoring Reports (MMR) and Targets at a Glance (TAAG) reports are used to monitor progress in meeting business measures.
- (2) Managers should be familiar with these reports and use them to communicate improvement areas to their employees. Operation Managers should be prepared to address any areas of concern with HQ.

1.4.55.4.1  
(06-03-2016)  
**Monthly Monitoring Reports (MMR)**

- (1) MMR reports are used to brief the SB/SE Commissioner on a monthly basis.
- (2) MMR reports provide year to date information on resource usage and inventory activity for major operational program objectives.
- (3) MMR Reports are reviewed to determine if the Operation is on target to their Plan. If the Operation is not on target, then information should be obtained to determine what actions can be taken to meet the business measure targets.
- (4) There are separate MMR Reports for CCP and CLO. The information is shown for the current fiscal year cumulative data and two prior years, with percentage columns comparing the current to the prior year, the Plan to date, and the FY Work Plan. During Mid Year assessments a column is added for FY Projected Year-End Accomplishments.
- (5) Line items on the Collection CCP MMR:
  - a. Staffing - FTE (Full Time Equivalent) and Direct Time as a Percentage of Total
  - b. Telephones - Level of Service and Average Handle Time (Minutes)
  - c. Productivity - FC Processing Action Volume with the Processing Rate Per Hour and Manual Monitor & In-Business Trust Fund IA Support Actions Volume with MMIA/IBTF Support Actions per Hour
  - d. Inventory Age - Field Case Processing Requests Age % and Field Installment Agreements Request Age %
  - e. Employee Satisfaction - The results from the Employee Satisfaction Survey
  - f. Quality - Paper - Customer Accuracy and Timeliness
  - g. Quality - Phones - Customer Accuracy, Timeliness and Professionalism
- (6) Line items on the CLO MMR:
  - a. Staffing - FTE (Full Time Equivalent) and Direct Time as a Percentage of Total
  - b. Telephones - Level of Service and Average Handle Time (Minutes)
  - c. Liens - Liens Filed - ALS and Liens Released - ALS

- d. Productivity - ALS Output Processing Volume with ALS Output Processing Rate Per Hour and Paper Processing Volume with Paper Processing Rate Per Hour
  - e. Employee Satisfaction - The results from the Employee Satisfaction Survey
  - f. Quality - Paper - Customer Accuracy, Timeliness and Professionalism
  - g. Quality - Phones - Customer Accuracy, Timeliness and Professionalism
- (7) MMR reports are available at: <https://organization.ds.irsnet.gov/sites/SbseEcsCsop/ecp/Wpps/campus/default.aspx>

1.4.55.4.2  
(06-03-2016)  
**Targets At A Glance  
(TAAG)**

- (1) The Targets at a Glance (TAAG) report is a summary of the monthly MMR reports for the current Fiscal Year. SBSE and each campus have a report. Measures not within +/- 3% of target are highlighted in yellow, and measures not within +/- 5% of target are highlighted in red.
- (2) The TAAG is used by the SB/SE Area Directors for Campus Collection for discussions with the campus Operations Managers to address measures in red or yellow.
- (3) The CCP and CLO Targets At A Glance reports are available at: <https://organization.ds.irsnet.gov/sites/SbseEcsCsop/ecp/Wpps/campus/default.aspx>

1.4.55.5  
(06-03-2016)  
**Work Plans**

- (1) Work Plans are a projection of the staff hours to meet workload demands for each program for the entire fiscal year. Work Plans are determined on an annual basis in the budgeting and planning process.
  - a. The Office of Management and Budget (OMB) prepares the President's Budget.
  - b. Congress reviews and votes on the enactment of the budget.
  - c. The budget is executed to determine the cost of equipment, contractors, travel, staffing, awards, etc. and funds are distributed to the Agency appropriations for labor and non-labor expenses.
  - d. Labor funds are converted to the number of Full-Time Equivalent (FTE), which is the total number of compensable hours in a given fiscal year.
  - e. FTE are broken out to Functional Area Codes (FAC). A FAC is a grouping of related work operations. Overtime FTE is also broken out to each FAC.
  - f. The SBSE Headquarters (HQ) staff develops the Work Plans for the individual programs within the FAC.

1.4.55.5.1  
(06-03-2016)  
**Planning Periods and  
FTE Categories**

- (1) The Work Plan includes three Planning Periods (PP):
  - a. PP1 October - December
  - b. PP2 January - June
  - c. PP3 July - September
- (2) Work Plans are established and monitored in three FTE categories:
  - a. Regular
  - b. Training - FTE is based on the Training Needs Assessments completed by the campuses during the Work Plan development process
  - c. Overtime



1.4.55.5.2  
(06-03-2016)**Work Plan Changes and Monitoring**

- (1) Work Plans change throughout the year depending on different factors, such as peak months for mail receipts, telephone calls, and inventory availability. Changes to the Work Plans are done through the Financial Review and Hiring Plan process throughout the year.
- (2) In order to reduce inventory, it may be necessary to request additional staffing. Sites must submit requests for additional FTE and/or hiring exceptions through PPM and F&S.
- (3) HQ staff monitors the use of FTE to ensure adherence to the Work Plan for each program, and coordinates with the Joint Operations Center (JOC) to ensure adherence to telephone staffing requirements, so that program goals are achieved.

1.4.55.5.3  
(06-03-2016)**Scheduling Staff and Monitoring Correct Time Reporting**

- (1) Managers must schedule available staffing for each planning period based on the correspondence workload and telephone staffing schedules. This includes scheduling of overtime, training, and seasonal furloughs.
- (2) Managers are responsible for accurate reporting of Time and Attendance (T&A) in the TAPS/SETR system. This includes correct coding for new, reassigned, and detailed employees. Managers will verify and validate all T&As and will input corrected T&As and/or IPR adjustments when errors are identified. Managers will ensure the correct posting of SETR codes as follows:
  - a. T&A Organization Code
  - b. SETR Assigned Organization Code
  - c. Accounting Code
  - d. Appropriation
  - e. FAC
  - f. Cost Center
  - g. Employee Indicator
  - h. Function, Program and Time Codes
- (3) Managers are expected to monitor reports weekly to ensure their employees are reporting time correctly to direct (Not Function Code 990) and overhead (Function Code 990) OFPs (Organization/Function/Program). The following reports are available for resource monitoring:
  - a. Time Reports - SETR (Single Entry Time Reporting System)
  - b. Monthly Monitoring Reports (MMR)
  - c. Work Planning and Control Reports (WP&C)
  - d. Other reports provided by the HQ program owners
- (4) Managers must be consistently aware of changes to staffing and relate that information to the Operation Technical Advisor responsible for preparing the Hiring Plans. This includes gains and losses, LWOP/AWOL/Comp/Credit, overtime, and training.

1.4.55.5.4  
(06-03-2016)**Training Plan, Travel, and Awards**

- (1) Managers are responsible for:
  - Following the Training Plan and advising the Technical Advisor of any changes to training needs
  - Reviewing travel authorizations and vouchers to ensure accuracy
  - Reviewing appropriate award amounts for discretionary awards

1.4.55.5.5  
(06-03-2016)

**Managers' Financial  
Responsibility  
Resources**

- (1) Refer to SB/SE Operations Support at: <http://mysbse.web.irs.gov/opsupport/financeresearchstrategy/default.aspx> for information regarding Financial Reviews, Hiring Plans, Exception to Hire Requests, Travel, Awards, and IT projects.
- (2) Refer to training course, 28643–102, *Financial Management for Campus Managers and Analysts* at: <http://publish.no.irs.gov/catlg.html> by entering Catalog Number 59604, for further instructions on managers' financial responsibilities.

1.4.55.6  
(06-03-2016)

**Toll-Free Telephone  
Service**

- (1) Refer to IRM 1.4.21, *Resource Guide for Managers - Accounts Management and Compliance Guide for Systems Administrators/Analysts*, for information and guidelines regarding the telephone environment.
- (2) JOC monitors toll-free telephone traffic using a centralized model that views all call sites virtually together, which is known as the Enterprise. JOC coordinates the operations of campuses, and it authorizes planning and scheduling for the campuses. JOC oversees the efficiency of functions and programs for each individual campus. The primary objective of JOC is ensuring the services provided to the customers are fair and consistent at all times.
- (3) JOC requests real-time changes in telephone staffing based on incoming call demand and overall resources. They make requests to the sites to add or reduce telephone staffing to meet call demand.

1.4.55.6.1  
(06-03-2016)

**Virtual Call Center  
(Enterprise)**

- (1) The Virtual Call Center (Enterprise) links through a central location and delivers the call to the longest available agent for the skill group.
- (2) If no agent is available, the call is queued at the Enterprise level until an agent becomes available and only then is it routed to the agent.
- (3) All toll-free telephone data is captured daily and stored in the web-based Enterprise Telephone Data (ETD) Warehouse. ETD stores data for historical use and also produces daily, weekly and ad hoc reports at the national (Executive Level Summary) and site level, including directorate roll-ups of remote sites. ETD raw data is available for research and troubleshooting. Site-level measures are also available on ETD when appropriate.
- (4) The role of a manager, in the Enterprise environment, is to ensure the right number of people with the right skills are available to answer calls.

1.4.55.6.2  
(06-03-2016)

**Managing Features**

- (1) JOC programs Intelligent Call Management (ICM) (through scripts that use business rules) for maximum call routing efficiency, based on demand and assistor availability.
- (2) Monitoring capabilities, data base records and management information are available on the phone system. Instructions for using features of the phone system are available through the telephone system analysts.
- (3) Use features such as:
  - Monitoring agents (listening in on calls in progress)
  - Notifying agents (notifying an agent whom you are monitoring to call you).

1.4.55.6.3  
(06-03-2016)  
**Bringing Up the Phone  
System**

- (1) For managers with employees scheduled for telephone duty, open real time monitoring reports to view current phone status.
- (2) Review the screens for all of the following:
  - a. Assistors signed on the system from the day before that may have forgotten to signoff.
  - b. Assistors are signed on and ready to take calls when the phone lines are opened.
  - c. If applicable, assistors ready to cover calls for specialty and Spanish applications.
  - d. Employees are signed on with the correct agent group, if applicable.

1.4.55.6.4  
(06-03-2016)  
**Informational  
Announcements on the  
Call Router**

- (1) JOC controls all announcements and scripts used on toll-free telephone numbers.
- (2) Announcements are valuable tools to:
  - a. Inform callers of answering delays
  - b. Provide basic information such as the address or phone number
  - c. Inform callers of the time frame before receipt of a fax can be confirmed or before correspondence is reviewed

1.4.55.6.5  
(06-03-2016)  
**Availability and  
Efficiency**

- (1) As a manager, telephone data is available to assist you in evaluating the service being given to taxpayers and determining the efficiency and availability of site-level staff.
- (2) Managers and Systems Analysts (SA) must determine on a half-hourly basis by application if staff is available as scheduled. If less than the required number of agents is signed on, an explanation is required per adherence guidelines. This is normally accomplished by contacting the JOC Monitoring Room to notify JOC of the shortage and the reason (i.e., local inclement weather) the site will be understaffed.
- (3) Managers must ensure their employees are signed on to the telephone system and taking calls when scheduled. This reduces shrinkage, which is considered unscheduled time away from normal scheduled activities. Examples of shrinkage include:
  - Extended read and meeting times
  - Tardiness
  - Leaving early
  - Higher than expected attrition for day (e.g., sick leave)
  - Scheduled breaks not followed
  - Unauthorized breaks
  - Extended breaks or lunch periods
- (4) JOC, in collaboration with Compliance headquarters and site management, makes daily real-time adjustments to staffing levels based on actual demand and actual staffing.

1.4.55.6.5.1  
(06-03-2016)

#### Idle Reason Codes

- (1) Use available data to monitor and analyze efficiency. This includes:
  - Agent Idle and Sign-on times
  - Agent Average Handle Time (AHT)
  - Agent Average Wrap Time
- (2) “Idle” time consists of those times employees are signed on the telephone system, but not in the Available, Ready, Wrap, or Out Call status. Per the Customer Service Agreement, agents must use a reason code when they are assigned to answer incoming calls and they are in “Idle” status. See the CSA for “Idle” procedures in Attachment 1, Idle with Aspect Reason Code, at: [http://win.web.irs.gov/accountsmgmt/Cust\\_svc\\_Agree/CSAdocs/CSA\\_2012\\_Idle\\_With\\_Reasn\\_Codes.pdf](http://win.web.irs.gov/accountsmgmt/Cust_svc_Agree/CSAdocs/CSA_2012_Idle_With_Reasn_Codes.pdf)
- (3) Managers should refrain from conducting meetings, informal training, group observances, etc. during peak telephone/paper periods/days.

1.4.55.6.5.2  
(06-03-2016)

#### Average Handle Time

- (1) Average Handle Time (AHT) is a data element and determines resources needed to achieve a budget-driven Level of Service (LOS) - LOS is the primary measure used by external stakeholders (Congress) to determine IRS efficiency.
- (2) JOC issues weekly Average Handle Time (AHT) reports to the system analysts.
- (3) Very long talk times affect program goals and increases the number of abandoned calls. It is usually an indicator that additional training may be needed in conversation control.
- (4) Managers should identify employees who may be using **excessively long or short times** in handling calls. Monitor a few of their calls to identify problems such as:
  - a. Training deficiency
  - b. Failing to keep call brief while maintaining standards of courtesy and full service
  - c. Placing a call on hold during the research process when it is inappropriate instead of arranging for a call back
  - d. Answering a large volume of unusually complex questions
  - e. Failing to provide a complete or accurate response

1.4.55.6.6  
(06-03-2016)

#### Real Time Reporting

- (1) The real time reporting tools can be designed to:
  - a. List agents and their current agent state
  - b. Display general call information for the application handled by the site or individual
- (2) The real time reports can assist managers in the following ways:
  - a. Choose the most convenient times to monitor or share information with an employee
  - b. Confirm the number of employees who are ready and/or taking calls to provide a complete picture of staff available to meet customer demand
  - c. Identify Emergency alerts in the event an employee presses the EMERGENCY button

- (3) Real time reports show the number of employees who are actually at their work stations handling incoming calls. This data, compared to the total number assigned, provides information about the realization of the scheduled staff.
- 1.4.55.6.7  
(06-03-2016)  
**Fluctuating Call Volume**
- (1) Managers should ensure all employees assigned to answer calls are at their workstations taking calls.
- (2) Managers will be notified by local site System Administrators (SA) or Department Managers if changes are needed in scheduled staffing based on contacts from JOC. This could include adding staff in a specific agent group or taking employees off the telephones to do other work. It is important for managers to minimize the amount of time it takes for employees to transition to a different work assignment, i.e. to start taking calls or to start other work.
- 1.4.55.6.8  
(06-03-2016)  
**Outgoing Calls**
- (1) Employees may need to make outgoing calls to secure additional information to resolve an inquiry.
- (2) Employees making outgoing calls on these phones are not counted as part of ready staffing for site level adherence to schedule, nor are they considered in routing calls. Managers should monitor the number of outgoing calls to ensure they are necessary.
- (3) The wrap time for an employee for outgoing calls should be appropriate to the type of call.
- 1.4.55.6.9  
(06-03-2016)  
**Defaulted Calls**
- (1) A site may receive calls normally not handled when there is a hardware or network failure. When failures occur, calls do not route out to Intelligent Call Management (ICM) but instead queue locally. Site system administrators (SAs) are responsible for identifying calls in applications not currently staffed and contacting site management to place employees in the appropriate agent group to handle the call or write a referral if the call cannot be fully answered.
- 1.4.55.6.10  
(06-03-2016)  
**Toll-Free Telephone Staffing**
- (1) Efficient telephone staffing is one of the keys to meeting the planned Level of Service.
- (2) Managers must ensure staffing is efficient. An increase to the Average Handle Time (AHT) can impact Level Of Service (LOS) and other business measures and in turn increase the need for staff. Circuit availability may also be impacted.
- (3) Information is available from system reports for you to monitor the efficiency of your staff. Reports available include:
- a. Average Handle Time
  - b. Wrap Time
  - c. Idle Report
  - d. Agent Activity Report
  - e. Sign On/Sign Off Report
  - f. Ready Report
- 1.4.55.6.11  
(06-03-2016)  
**End of Shift Activities**
- (1) End of day activities involve reviewing the real time reports for the following:
- a. Assistors in wrap or idle that should be signed off the system.

b. Assistor reports showing available, wrap, idle, break and other information.

- (2) An end of shift review of telephone concerns and problems should be completed. These should be shared with the Manager(s) responsible for the next phone shift/rotation. This allows for a review of assistors signing on for the next shift at the start of their Tour of Duty (TOD) to help take calls when in the phone rotation.

1.4.55.6.12  
(06-03-2016)

#### **System Assistance**

- (1) The System Administrator/Telephone Analyst (SA/TA) is a valuable resource person for information on the call center environment.
- (2) Managers must coordinate with their SA/TA on any activity limiting the sites ability to deliver its commitment for scheduled staffing requirements.
- (3) The SA/TA provides assistance on the following:
  - a. Information about system operations and call routing
  - b. Explanation of various real time and historical reports
  - c. Identification of data availability and creating reports
  - d. Assessment of current call site performance
  - e. Monitoring procedures
  - f. Opening tickets for hardware or software issues
  - g. Database changes

1.4.55.6.13  
(06-03-2016)

#### **Manager Calls**

- (1) Manager calls should be very rare. If an assistor refers an excessive number of calls, it is likely that additional training and coaching is needed in "Effective Communication" and/or "Dealing with Difficult Taxpayers."
- (2) Remember everyone in the IRS is an advocate for the taxpayer. Appropriate actions should be taken to correct the taxpayer's problem on first contact. However, if you cannot correct the problem AND the taxpayer's issue meets Taxpayer Advocate Service (TAS) criteria, as outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, refer the case to TAS using Form 911.
- (3) Encourage assistors to practice techniques to diffuse a taxpayer's anger, reassure taxpayers that they can assist with the issue, and make every effort to handle the call themselves. However, some taxpayers:
  - a. Immediately want to speak with a manager,
  - b. Are only satisfied by speaking with a manager even though the assistor has provided the requested assistance,
  - c. Want to complain about the service the IRS has provided, or
  - d. Want to compliment the service the IRS has provided.

1.4.55.6.13.1  
(06-03-2016)

#### **Taking a Call**

- (1) If the manager is available to take the call, the call can be transferred to the manager. If not available, the employee should input an action note and advise the caller the manager will return the call within twenty four hours (one business day).
- (2) In order to receive a manager call, ensure you are signed onto their telephone.
- (3) When a call is transferred to the manager, the taxpayer is already distressed. Be prepared to take the appropriate action to deal with his/her needs. An



important goal in dealing with a distressed taxpayer is to keep potentially disruptive emotions out of the conversation. Start with controlling your own reactions and emotions.

**Note:** Even though the taxpayer is distressed, he/she wants to believe that as a manager, you can make the situation better.

- (4) When you are prepared to speak with the taxpayer, take the referred call:
  - a. Verify with the assistor that disclosure was covered.
  - b. Obtain the SSN and the tax year from the assistor.
  - c. Connect with the taxpayer and provide your name, identification number and ask, "How may I help you?"
- (5) While talking with taxpayers, you represent the Internal Revenue Service and must always conduct yourself in a professional manner. Be courteous, control the direction of the conversation and give the taxpayer accurate and complete assistance.
  - a. Maintain a pleasant, friendly tone of voice.
  - b. Speak clearly, using words the taxpayer can understand.
  - c. Avoid using IRS jargon and acronyms.
  - d. Handle taxpayer's negative reactions with patience.
  - e. Treat the taxpayer as a unique individual deserving respect.
  - f. Put yourself in the taxpayer's place. If you received a notice and called for assistance, you would want to be treated with respect and given accurate, complete information to resolve the problem.
- (6) There are three steps to lessen a taxpayer's anger:
  - a. Listen,
  - b. Empathize, and
  - c. Assure.
- (7) Callbacks are used when you prefer to return the call at a later time, enabling you to research the account before talking to the taxpayer. If you prefer to return the taxpayer's call, obtain the taxpayer's name, SSN, phone number and the best time to return the call.
- (8) Double jacking enables the Manager to take the call along side the assistor. Using this procedure might provide some insight on how this type of call could be handled by the assistor in the future.

**Note:** SIGNOFF the telephone system when you are away from your desk.

1.4.55.6.13.2  
(06-03-2016)

#### Emergency Situations

- (1) Refer to IRM 1.4.21.1.2.14, *Employee and Building Security Responsibilities*, for guidance on handling emergency situations.

1.4.55.6.13.3  
(06-03-2016)

#### Compliments and Complaints

- (1) Complimentary calls should be routed to a Manager. Records of complimentary calls should be included in the employee's annual appraisal under the appropriate critical element. Be sure to thank anyone who compliments the IRS.
- (2) Taxpayer complaints about unresolved tax account issues should be resolved if possible. If unable to resolve, and the issue meets Taxpayer Advocate Service (TAS) criteria as outlined in IRM 13.1.7, *Taxpayer Advocate Service (TAS)*

*Case Criteria*, transfer to TAS. Employees may also provide the taxpayer with the TAS office contact toll-free number of 1-877-777-4778.

- (3) Taxpayer complaints about individual (IRS) employees are captured under the Section 1203 process. Managers consult with Workforce Relations and TIGTA to investigate the issue. See IRM 21.1.3.16, *Taxpayer Complaints/Compliments About IRS Service*.

**Note:** Check for campus directions for handling taxpayer complaints and compliments.

1.4.55.6.14  
(06-03-2016)

#### Telephone Monitoring

- (1) IRM 1.2.10.1.9, *Policy Statement 1-44*, <http://irm.web.irs.gov/Part1/Chapter2/Section10/IRM1.2.10.asp#1.2.10.1.9>, provides guidelines regarding "Monitoring of Employee Telephone Conversations." This Policy Statement mandates the use of monitoring employees for evaluative and training purposes.
- (2) Telephone monitoring allows managers to determine whether the employee:
  - a. Addressed disclosure issues,
  - b. Treated the customer with respect, courtesy and fairness,
  - c. Researched reference material accurately,
  - d. Followed IRM 5.4.13.10, *Mandated Use of Integrated Automation Technology (IAT)*,
  - e. Resolved the case per IRM guidelines,
  - f. Provided an accurate answer,
  - g. Applied appropriate communication skills, and
  - h. Conducted a concise successful interview.

**Note:** All telephones subject to monitoring must be properly labeled so employees know that calls may be recorded/monitored. Calls are recorded via the Contact Recording system.

1.4.55.6.14.1  
(06-03-2016)

#### Contact Recording

- (1) Contact Recording is an automated quality monitoring system. It provides an "instant replay" of employee and taxpayer interaction.
- (2) The automated system captures voice and on-screen computer activity for later retrieval and review.
- (3) Contact recordings are used for performance/managerial monitoring purposes only and are normally erased within 45 days.
- (4) All calls are recorded in their entirety under contact recording.
- (5) Follow the timeframes in the current IRS/NTEU National Agreement for sharing performance feedback.
- (6) A separate sample of recorded calls is selected for quality review purposes and is not tracked to individual employees for evaluative purposes.

**Note:** Management may request that a recorded contact be downloaded. Refer to IRM 1.4.21.1.2.6, *Managerial Requests*, for more information regarding this type of request.



- (7) Contact Recording is the preferred method of telephone monitoring. If this is not available, live monitoring may be conducted through the telephone. A manager signs on to their phone and follows steps for real time monitoring provided by the telephone analyst.
- (8) Double plugging to review telephone calls may be performed to assist in employee skill development.

1.4.55.6.14.2  
(06-03-2016)

#### Feedback and Follow-up

- (1) Determine if additional monitoring/review is necessary based on the following factors:
  - Training
  - Employee's ongoing performance
  - Quality Review feedback
  - Required minimum monitoring

**Note:** Use telephone agent performance reports such as Wrap Time and Average Handle Time (AHT) as indicators to determine when additional monitoring is appropriate.

- (2) On-the-Job instructors (OJIs) monitor trainees to provide constructive feedback and assist in employee development. Team leaders monitor side-by-side to improve work skills.

1.4.55.6.15  
(06-03-2016)

#### Telephone Reports

- (1) Telephone reports provide managers call activity statistics on a particular assistor/agent. The telephone systems analysts are a valuable resource for information on reports such as:
  - Number and average length of incoming/outgoing calls
  - Transfer by each agent
  - Time spent in messaging and voice mail
  - Percentage of time in Available, Idle, and Wrap

1.4.55.7  
(06-03-2016)

#### Compliance Reviews

- (1) Work reviews and telephone monitoring are performed for the following reasons:
  - To make an objective assessment of an employee's performance on an ongoing basis and to ensure that adequate information is available for mid year and annual appraisals
  - To protect the rights of customers
  - To identify training needs

**Note:** Refer to IRM 1.4.55.6.14 for guidelines on performing a telephone monitoring review.

- (2) There are various types of evaluative and non-evaluative reviews used to observe and evaluate employees' performance throughout the year. The following is a list of the reviews that should be performed to effectively evaluate an employee, if applicable:
  - Telephone monitoring (where applicable)
  - Paper reviews
  - Workload reviews
  - BIN reviews

- Day after/time utilization reviews
- Clerical reviews
- IORS Reports, see <http://iors.web.irs.gov/>.

**Note:** Access requires login

- Non-evaluative reviews
- Age/Inventory reviews - follow Campus/HQ direction
- Systems Security
- SETR, Employee Time Report, and other Reports
- Form 3210
- Suspense case reviews
- Security reviews

**Note:** This list is not all-inclusive.

- (3) Reviews listed above should be completed on a Data Collection Instrument (DCI) via the Embedded Quality Review System (EQRS) when possible.
- (4) The manager is primarily responsible for performing evaluative reviews; however, a portion may be delegated to the Lead TE, with the exception of IDRS Security Reviews and where only one type of review is required during the employee's evaluative period. Although performing some of the reviews may be delegated, the manager must always present the results to the employee in order for the review to be used for evaluative purposes.
- (5) All required management reviews must be documented in writing and readily accessible.
- (6) Focus performance reviews on effective case and call resolution according to IRM guidelines. Emphasize the importance of quality service as well as the efficiency of casework and telephone calls. For telephone calls, managers should determine whether the handle time is appropriate to the call reviewed, considering hold time, wrap time, and talk time. Calls should also be reviewed to assess professionalism.
- (7) Whenever possible, include a specific reference to the lowest level, (e.g., IRM subsection number) for performance feedback/documentation to ensure employees are aware of the procedure not being followed.

**Note:** This identifies areas that may need further IRM clarification and training deficiencies.

- (8) Perform the required monitoring and paper reviews each month. Department Managers and/or Operations Managers must set review requirements for their Operation. Conduct a balance or mix of these reviews (telephone and paper reviews) throughout the year relative to an employee's work assignments. When necessary, conduct side-by-side non-evaluative reviews for skill development.
- (9) Review results are linked, by attribute scoring, directly to the employee's Critical Job Elements (CJEs). It is the managers responsibility to schedule employee reviews in a manner that will permit the employees to obtain documentation for as many aspects of their CJEs as possible.
- (10) A review schedule should be maintained which lists all employees in the team and the completion date of evaluative reviews. When the required number of

reviews is not timely completed, notate the reason on the schedule. Since these schedules will be reviewed by Department and Operation managers during their operational reviews, retain the schedules until completion of the operational reviews.

- (11) Evaluative reviews/telephone monitors are completed as formal documentation of employees' performance that feed into their annual performance evaluation. The manager must sign the reviews and share the feedback with the employees in a timely fashion. In accordance with the National Agreement II guidelines, Leads may provide supplemental evaluative reviews; however, the manager must sign and share the reviews with the employees.
- (12) The shared signed evaluative review (DCI) must be filed in the employee's EPF, and a copy provided to the employee.
- (13) Quality reviews completed by Central Quality Reviewers (National Quality Review System (NQRS)/Centralized Quality Review System (CQRS)) cannot be used to evaluate employees.

1.4.55.7.1  
(06-03-2016)  
**Workload  
Management/Efficiency  
Reviews**

- (1) Critical Job Element (CJE) 5, Business Results - Efficiency, provides the performance expectations for Timeliness and Meeting Deadlines, Time Utilization, and Workload Management. This involves the following:
  - Inventory time is appropriately used to work cases
  - Casework is completed in an efficient manner
  - Inventory is appropriately managed
  - Closed Case Review – a review of a completed case
  - Side by Side Review – a review of an employee's work either at the desk or at the time the employee is assigned to telephone duty
  - Time on Case Review – a review to determine if the direct time is charged properly on each case and on Form 3081/SETR
- (2) Consider the following factors when performing a Workload Management/Efficiency review.
  - Level of training and experience of the employee
  - Specialization of work
- (3) The review can be performed by directly observing the employee (side by side) or reconstructing the actions taken by the employee during the defined period. Typically, this would be a block of time ranging from one to four hours or two complete cases and will include, but is not limited to, the following:
  - Open cases
  - Closed cases

**Note:** All reviews **MUST** be documented.

- (4) Conducting the review using the side by side approach (as discussed above), will allow the manager to complete the reviews timely and improve the quality of the feedback.
- (5) Workload Management/Efficiency reviews determine if an employee is:
  - Completing casework in an efficient manner (time spent commensurate with complexity and training level)

- Appropriately managing their inventory
- Following procedural guidelines
- Completing efficient research
- Accessing available electronic research tools
- Using applicable IDRS Accessory Manager Tools, i.e. IAT
- Transferring cases appropriately
- Monitoring and closing necessary case controls
- Transcribing pertinent data accurately
- Analyzing data correctly
- Making correct decisions
- Initiating timely and effective follow up actions
- Working cases according to aged order or other priorities as established by management directives
- Reporting time accurately using the proper Organization Function Program (OFP) codes for working paper inventory programs

- (6) Management is responsible for communicating expectations and evaluating employee performance relative to CJE 5, Business Results-Efficiency, pertaining to Timeliness, Time Utilization and Workload Management.
- (7) Follow guidance in the National Agreement regarding the rating of work performance.

1.4.55.7.2  
(06-03-2016)

#### Compliance Mandatory Evaluative Reviews

- (1) Evaluative reviews must be recorded in accordance with the National Agreement established between National Treasury Employees Union (NTEU) and management.
- (2) Conduct a **minimum of two evaluative reviews** (phone or paper) for each employee per month. The number and times for monitoring will be set by the Operation or Department Manager.

**Note:** When an employee works in a blended environment (phone or paper), you should strive for a proportionate mix to review throughout the rating period.

- (3) Managers are required to perform a **minimum of one workload review per quarter for each employee**. For Tax Examiners (GS-0592), the **workload reviews will consist of one bin review and one day after/time utilization review**.

**Note:** The number of reviews should be increased when warranted (for example, when quality results are below the target set for the year). These reviews should include closed case reviews.

**Note:** Bin Review: Team Leaders should make sure the employee's bin is organized. Employee should have cases divided by priorities and also by correspondence received date. Inventory should be checked to make sure the cases are being moved timely and anything pending is being monitored. It is recommended that when doing a bin review, Team Leaders and/or Leads compare the employee's inventory reports to each physical case in the employee's bin.

**Note:** Day After/Time Utilization: Team leaders should review the Tax Examiner Daily Time Record or equivalent and make sure it is consistent with the employee's SETR record. Team leaders should ensure that employees are

utilizing an appropriate amount of time for completion of their work. Time taken should be consistent with the complexity of work completed.

- (4) Evaluative reviews must be conducted by a manager or an individual in an official acting manager capacity.
- (5) When conducting reviews, ensure recordation is input into the Embedded Quality Review System (EQRS).

**Note:** EQRS is a standardized data repository with trend analysis capabilities and reporting capabilities to use for employee evaluations.

- (6) Use the Employee Feedback Report on EQRS for sharing evaluative monitoring results. Refer to Article 12 of the National Agreement II on the time frame for sharing these reviews with the employee. If you do not meet these time frames (i.e., due to unexpected leave, etc.), notate the reason on the review sheet.
- (7) Obtain the employee's acknowledgment on the designated form. Provide one copy to the employee and retain the other copy for the employee's Employee Performance Folder (EPF). Be sure to sanitize when appropriate.
- (8) If for some reason reviews cannot be conducted on an employee (e.g., extended illness, furlough, managerial absence, etc.), a review waiver or other documentation is placed in the EPF explaining why the required numbers of reviews were not conducted.

**Note:** At the discretion of the site, these waivers are approved at the department level.

- (9) Department managers must ensure team managers conduct sufficient evaluative reviews to provide employees with a well documented evaluation. An EQRS Report is available for this purpose.
- (10) Department managers must provide monthly feedback to front line managers regarding adherence to the review requirement. This feedback addresses the number of reviews conducted for each employee, type of review (paper, phones, targeted) and types of errors identified.

#### 1.4.55.7.3 (06-03-2016) **Clerical Reviews**

- (1) Clerical employees perform various administrative duties which support the IRS's ability to provide customer service. They may include the following:
  - a. Timekeeping
  - b. Mail receipt and distribution
  - c. Typing
  - d. Log or lists of controls and information
  - e. Maintenance of files
  - f. Receiving telephone calls
  - g. Other duties as assigned
- (2) You should focus not only on the employee's ability to complete their assignments, but also on their ability to set priorities and complete assignments independently and expeditiously. You must conduct monthly reviews to determine the accuracy and timeliness of employees' work.

- (3) Clerical reviews should also address the clerical work process (i.e. Form 3210 acknowledgement and follow-up).

1.4.55.7.4  
(06-03-2016)

#### Documenting Evaluative Reviews

- (1) Documented monitoring is a part of the evaluation process. The National Agreement governs such recordings. When completing reviews, ensure they are:
- Conducted according to department or other requirements
  - Completed by a manager or an individual in an official acting manager capacity
  - Input to the Embedded Quality Review System (EQRS) using the approved Data Collection Instrument (DCI) for each applicable Specialized Product Review Group (SPRG)
  - Shared in a timely manner as required by the National Agreement

**Note:** Supplemental evaluative reviews may be done by technical leads using the EQRS system; however, like all evaluative information, managers must share the review. The lead must sign the documentation as the reviewer and the manager must sign prior to sharing the review.

- (2) A manager narrates the review using enough detail to support their assessment. Clearly identify to the employee actions taken (or not taken) to accomplish the Critical Job Elements (CJE). The EQRS automatically identifies the critical element for each action addressed. Give examples of what employee said and examples of what could have been said.
- (3) When conducting a live review, do not interrupt a call unless the employee is:
- Advising the taxpayer/caller incorrectly
  - Providing discourteous service
  - Unable to answer the question
  - Threatened by a caller

**Note:** EQRS is a standardized data repository with trend analysis capabilities and reporting capabilities to use for employee evaluations.

1.4.55.7.5  
(06-03-2016)

#### Sharing Results

- (1) Sharing monitoring results is a two-way communication. The Employee Feedback Report on EQRS is available for this purpose and must be used. After sharing the review, managers must determine if the employee agrees with their assessment.

If an employee	Then
Agrees	<ol style="list-style-type: none"> <li>Commend the positive aspects of the performance.</li> <li>Discuss areas for improvement as appropriate.</li> </ol>

If an employee	Then
Disagrees	<ol style="list-style-type: none"> <li>1. Obtain the cause of the disagreement.</li> <li>2. Commend the positive aspects of the performance.</li> <li>3. Discuss openly to resolve disputed issues.</li> <li>4. Discuss areas for improvement.</li> <li>5. Develop plan to improve performance as appropriate.</li> </ol>

- (2) Managers must follow the time frames for sharing performance feedback outlined in the current IRS/NTEU National Agreement, which states the following:
- a. If the employee has provided incorrect information to a taxpayer, the Employer will inform the employee as soon as possible. In all other instances, the evaluative recordation will be shared with the employee within fifteen (15) workdays of when the call was received by IRS or the contact was made with the IRS.
  - b. Access the 2016 National Agreement via <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=32781U>.
  - c. Obtain the employee's acknowledgment on the designated form. Provide one copy to the employee and retain the other copy for the EPF. Sanitize all employee data containing a social security number or name.
- (3) If employee performance indicates a need for improvement, discussions should reference the current review and prior reviews to identify the observed progress. Identify and complete actions to assist the employee such as additional training or coaching.

1.4.55.7.6  
(06-03-2016)  
**Non-Evaluative or  
Coaching Reviews**

- (1) Determine if additional monitoring/review is necessary based on the following factors:
- Training
  - Employee's ongoing performance
  - Quality Review feedback
  - Required minimum monitoring

**Note:** Use telephone monitoring reports such as Wrap Time and Average Handle Time (AHT) as indicators to determine when additional monitoring is appropriate.

- (2) Managers and/or their lead technical employees can perform non-evaluative monitoring on the following:
- Telephone calls
  - Paper Inventory reviews
  - Certain issues (e.g. Disclosure)
- (3) The primary purpose of a non-evaluative review is to help the employee develop and enhance their job skills. Effective non-evaluative reviews foster



open lines of communication between the employee, the manager, and the lead employee. This enables the manager and/or their lead to receive employee feedback and transfer operational goals informally.

**Note:** Non-evaluative target reviews help focus on issues causing high error rates.

- (4) When implementing major procedural revisions, non-evaluative reviews can help managers determine if additional discussion and procedural reviews during group meetings may be needed.
- (5) Non-evaluative or coaching reviews do not contain a written rating. Share the results orally. Some documentation is appropriate to establish it actually occurred. EQRS may be used to track employee development for this purpose. Have the employee initial and date. Provide one copy for the employee and retain the other copy in the employee's drop file.
- (6) Non-evaluative or coaching reviews have a significant impact on how the taxpayer is treated, since our employee can take immediate advantage of our experience. The manager or the lead employee should conduct the review; however, occasionally delegating these duties to a skilled journey level employee, for training purposes, may be appropriate.
- (7) Non-evaluative reviews can help the manager and employee determine progress as a result of training and coaching conducted as part of a performance improvement plan.
- (8) A non-evaluative targeted review is one in which an entire call or case is not reviewed. These reviews may serve as indicators for areas where additional evaluative monitoring should be conducted.
- (9) Accomplish non-evaluative paper or procedural reviews using the same guidelines as provided in workload reviews.
- (10) Clearly explain any problems you identify and provide guidance for the employee to improve performance.

1.4.55.7.6.1  
(06-03-2016)

#### Side by Side Monitoring

- (1) You can accomplish non-evaluative monitoring by utilizing periodic side-by-side reviews, when deemed appropriate, or requested by an employee. Use the optional telephone jack (double plugging) on the employee's teleset. Apply this technique when circumstances merit an in-depth discussion for training purposes.
- (2) You may delegate this non-evaluative review to your lead or an OJI. Periodically, delegate this non-evaluative review to experienced employees to foster the team approach to improve your group's performance. This approach will ultimately improve the work process.

**Note:** Side by side monitoring with an experienced employee is a good training tool for new employees answering telephone calls.



1.4.55.7.7  
(06-03-2016)  
**IDRS Adjustment  
Reviews**

- (1) The following IDRS Command Codes (CC) can be used to review on-line adjustments:

- QRADD
- QRIND
- RVIEW
- QRACN

**Note:** The above command codes are found in IRM 2.4.5, *Command Codes QRADD, QRADDG, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System.*

- (2) Use CC QRADD to enter the employee numbers of employees you plan to review. Suspend all transactions input by your employee or group using CC QRADD or CC QRADDG for the same day. Transactions remain suspended for review for two days. After two days, all transactions not reviewed are released systemically for processing to the Master File.
- (3) CC QRIND can be used with CC RVIEW to control workloads. CC QRIND requests a summary of an employee's transactions available for review for a specific day. Evaluate adherence to IDRS security and procedures. It is useful to keep a control log of the CC QRIND reviews.
- (4) Use CC RVIEW to review all transactions or selected transactions input by individual employees. Input CC RVIEW within two days after a CC QRADD or a CC QRADDG request to review an adjustment.
- (5) Use CC QRACN to accept, reject, or review your employee's transaction input screens, displayed by using CC RVIEW. Review the displayed transaction for quality and appropriate documentation requirements before using CC QRACN.
- a. Accepted transactions release to the Master Files for processing after the standard two-day hold.
  - b. Rejected transactions change from IDRS status "AP" to "DQ" the following work day. The reviewer/manager must print the action after rejecting the transaction. Send these prints back to the employee for corrective action.

1.4.55.7.7.1  
(06-03-2016)  
**Focus of the IDRS  
Adjustment Review**

- (1) IDRS adjustment reviews help do the following:
- Prevent unpostables
  - Ensure prompt correction of errors
- (2) Determine if employees use appropriate IRM procedures to input adjustments. To ensure overall quality of the work, if a performance problem exists, consider requiring review/approval of any or all IDRS adjustments.
- (3) Review a sample of IDRS adjustments with source documents, focusing on the following areas:
- a. Statute ASER, RSED, and CSED was addressed
  - b. Appropriate transaction codes
  - c. Appropriate source documents
  - d. Accurate and complete input data
  - e. Appropriate hold codes
  - f. Appropriate priority codes
  - g. Appropriate source codes

- h. Appropriate blocking series
- i. Appropriate reason codes
- j. Complete remarks section
- k. Ensure use of mandated Integrated Automation Technologies (IAT) Tools

1.4.55.7.7.2  
(06-03-2016)

**Delegating Reviews of  
IDRS Adjustments**

- (1) A manager may delegate the IDRS reviews, but an employee may not conduct a review of their own cases.
- (2) If a manager delegates the review, the employee conducting the review briefs the manager and the employee involved.

1.4.55.8  
(06-03-2016)

**Operational Reviews**

- (1) An Operational Review is an in-depth review and analysis of a particular program or function or a subordinate manager and his or her organizational component. Reviews are opportunities to improve overall effectiveness of managers, teams, departments, and Operation. Reviews of subordinate managers are imperative for their personal growth and the efficiency of the operation.
- (2) These reviews may be of organizational as well as individual performance. The review should be:
  - Evaluative and direct
  - Completed annually (unless more frequent reviews are warranted either to address inexperience or poor performance)

1.4.55.8.1  
(06-03-2016)

**Frequency**

- (1) Each operation and department manager should complete an operational review of each subordinate component every year.
- (2) Conduct more frequent follow-up reviews when warranted by indicators such as statistical data out of the acceptable range, lack of experience on the part of the subordinate manager, or poor results from prior reviews. These reviews should also have established follow-up review dates scheduled for any areas showing minimal/no improvement.
- (3) Each Operation and Department Manager will maintain an operational review schedule showing the date of the prior review and the scheduled and actual review dates for each component for which he or she is responsible.
- (4) Each Operation and Department Manager should review the manager's Position Description and Performance Management System (PMS) expectations prior to starting the review.
- (5) Each Department Manager will set required reviews for each Department, including items such as:
  - Age of Inventory
  - Telephone contacts (where applicable)
  - On-line adjustments
  - Work in process
  - Closed cases
  - Required meeting minutes documented
  - Managers/Employees EPF's

1.4.55.8.2  
(06-03-2016)  
**Coverage**

- (1) Operational reviews are performed by:

- Department Managers reviewing Frontline Teams
- Operation Managers reviewing Department Managers
- Planning & Analysis Staff reviewing Operations

**Note:** Information may be provided by the operations analyst or technical advisor to support the review(s) when available.

- (2) A Department Manager's review should cover a majority of the team's and employees' responsibilities.
- (3) An Operation Manager's review should cover a majority of all operational reviews completed by the Department Manager and EPFs maintained by the Department Manager. The Operation Manager should also sample work in the teams to validate the Department Manager's reviews. The sampled work should include telephone monitoring when applicable.

1.4.55.8.3  
(06-03-2016)  
**Review Scope**

- (1) The scope of the reviews should include at least the following issues, but others may be added at the discretion of the reviewer:
- a. **Desk instructions and reference material (adequacy, need, technical accuracy) maintained and available within the unit** - If local procedures are being used, do they align with IRM content?
  - b. **Workload management practices (timeliness, how backlogs are handled)** - Review manager's organization effectiveness, timeliness of controlled responses, and effectiveness of method for managing tasks or assignments.
  - c. **Schedule of employee work reviews (telephone monitoring, paper reviews)** - Is employee feedback provided timely including case reviews, mid-year and annual evaluations?
  - d. **Quality of supporting narratives for workload reviews in EPFs and other employee files** - Is outdated material purged timely? Do narratives include both negative and positive feedback? Is there substance to the completed reviews? Are contract requirements covered if the performance has decreased?
  - e. **Quality of supporting documentation for annual ratings (relationship between EPF documentation and assigned ratings)** - Are the ratings supported by the reviews? Are all IRS rules followed in documentation including Section 1204 and disclosure requirements?
  - f. **Communications within the unit (meeting minutes, floor supervision, informal communication, listening skills, etc.)** - Are regular scheduled meetings held? Is information available for employees unable to attend the meetings such as meeting minutes and emails with required content? What does the manager do to encourage a positive working environment? Are employees aware of the IRS Operation, Department and Team goals? Are expectations for phone functions properly communicated when applicable?
  - g. **Use of time, identification of problems, implementation of solutions** - Are employees encouraged to raise issues and are they handled? Is appropriate follow-up addressed and completed timely on issues raised? What actions has the manager taken to improve the employees' quality of work? Are the team employees aware of the top 5 errors being made? Are workshops provided/documented addressing these error trends? Is employee input requested and utilized to improve the overall effectiveness

of the team? Include any actions the manager has implemented or completed above and beyond what is expected including special duties or assignments.

- h. **A sampling of work under the jurisdiction of the team or group manager being reviewed** - Are necessary actions being taken to improve employees performing below the acceptable level? Are follow-ups conducted timely and followed through when necessary? Is quality of work (phones and paper) and timeliness of work (paper) performed in function acceptable?
- i. **Unit Manager's technical ability** - Do they keep abreast of procedural changes, review SERP Alerts, and attend CPE annually or technical training when scheduled?
- j. **Staff Utilization** - Is clerical support utilized effectively? Do employees have the needed access to the manager and work leader to complete their assignments? How is the work leader utilized to assist employees?
- k. **Use of Management information reports (Employee Survey, Aspect, EQRS, inventory reports, etc.)** - Is the manager using available reports to improve individual employee performance and overall team performance? If so, how and which reports is the manager utilizing? Has the manager "gotten behind the numbers?" What actions has the manager taken to continuously improve their team? Is there documentation as to those actions taken? How does the manager utilize surveys to enhance Employee Satisfaction, Customer Satisfaction, and Business Results?
- l. **Use of telephone reports or other timekeeping controls to ensure adherence to hours of duty and employees' time reporting** - Are fair and timely actions taken to address employee issues? Are leave problems being addressed? Is FMLA being tracked for identified hours approved?

1.4.55.8.4  
(06-03-2016)  
**Documentation**

- (1) Each operational review should be documented in a memorandum from the reviewer to the manager of the component reviewed. The memorandum should be issued promptly upon completion of the review. For purposes of assessing the timeliness of the review, the memorandum date will be the same as the review completion date.
- (2) It is not intended that the review be completed all at once. Any item reviewed before the scheduled operational review should not be repeated. However, the results of such reviews should be included in the documented annual review.
- (3) To provide continuity and a record of the problems and progress of each organizational component, review memorandums and all follow-up action items should be maintained in file folders or binders by organizational component. A signed and dated copy of the initialed memorandum(s) and all follow-up documentation should be placed in the EPF of the appropriate manager for future use in the evaluation process.

1.4.55.8.5  
(06-03-2016)  
**Review Follow-up**

- (1) Managers should follow up to ensure accomplishment of action items identified in their reviews. Whenever an action item is documented, give a date for completion; use a desk calendar or other device to trigger the follow-up. One method to document follow-up is to leave a few blank lines below each action item in the review memorandum. The reviewer can then document follow-up results directly on the file copy of the review memo and will not have to initiate another memorandum describing the follow-up.

- (2) The follow-up should be performed timely and include actions taken on problems identified, updated progress actions taken towards completion and any further actions identified. All actions requiring additional follow-up should be documented with a second date for completion.

