EFFECTIVE DATE

(04-04-2022)

PURPOSE

(1)   This transmits revised IRM 4.8.7, *Technical Services, Technical Field Support.*

MATERIAL CHANGES

(1)   Significant changes to this IRM are listed below.

IRM 4.8.7.1	Added new content to describe the internal controls framework required by IRM 1.11.2.2.5, Address Management and Internal Controls.
IRM 4.8.7.2	Clarified Technical Services responsibility to Exam.
IRM 4.8.7.2.1	Added Technical Services SharePoint link and where to find TS Midstates alerts issued.
IRM 4.8.7.2.2	Added the new Technical Services Knowledge Management link to find Technical Services program coordinators.
IRM 4.8.7.2.3	Added clarity to in process case reviews.
IRM 4.8.7.2.4	Added clarity to other opportunities TS has to provide technical assistance and awareness.
Deleted Sections	Deleted the following two sections from this IRM: "Examination Quality Measurement Staff (EQMS) Responsibilities" and "Alternative Resolution Implementation (ARI)". EQMS moved to Headquarters Examination, Exam Quality and Technical Support. See IRM 1.4.40, Resource Guide Managers, SB/SE Field and Office Examination Group Manager. ARI was disbanded.
Throughout	Minor editorial changes have been made throughout this IRM for grammar, websites, and references.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.8.7, dated April 17, 2014.

AUDIENCE

Small Business Self-Employed (SB/SE) Compliance Technical Services employees.

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Director, Field Examination SE:S:DCE:E:FE
Small Business/Self-Employed

4.8.7
Technical Field Support

Table of Contents

4.8.7.1
(04-04-2022)
Program Scope &
Objectives

(1) **Purpose:** This section outlines Technical Services (TS) responsibilities in:

- Providing examination personnel with technical assistance and support for quality examinations.
- Providing TS management with the responsibility of quality reviews of examination audits by conducting quality case and program reviews.

(2) **Audience:** This IRM section applies to SB/SE Field Examination Technical Services (TS) employees.

(3) **Policy Owner:** The Director of SB/SE Field Examination.

(4) **Program Owner:** SB/SE Field Examination.

(5) **Contact Information:** To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

4.8.7.1.1
(04-04-2022)
Background

(1) TS provides technical and procedural support and guidance for Examination and Area Management in both SB/SE and LB&I by reviewing a wide range of examination work. This includes performing various other technical and procedural case reviews to improve quality of examinations.

4.8.7.1.2
(04-04-2022)
Authority

(1) IRM 1.1.16.3.1.2.1, Technical Services Territories.

(2) IRM 1.2.1.2.2, Policy Statement 1-2, Principles of Quality.

(3) IRM 1.2.1.2.36, Policy Statement 1-236 (Rev.1), Fairness and Integrity in Enforcement Selection.

4.8.7.1.3
(04-04-2022)
Roles & Responsibilities

(1) The Field Examination area directors are responsible for Technical Services program oversight.

(2) The following TS territory managers report to the following four area directors in Field Examination:

- Technical Services East Territory reports to Field Examination, Central Area.
- Technical Services Legacy Territory reports to Field Examination, South Atlantic Area.
- Technical Services Midstates Territory reports to Field Examination, Midwest Area.
- Technical Services West Territory reports to Field Examination, Western Area.

4.8.7.1.4
(04-04-2022)
Program Management &
Review

(1) Periodic program reviews are conducted by TS territory managers, TS group managers and SB/SE Exam-Field Director's Analysts.

(2) Each fiscal year TS territory managers and group managers are required to conduct minimum reviews of TS reviewer's case reviews and programs for the following reasons:

- Assess the effectiveness of specific TS programs.
- Determine if the TS program complies with established processes and procedures.
- Validate policies and procedures of the TS program.

4.8.7.1.5
(04-04-2022)
Acronyms and Codes

(1) The following table lists the acronyms used throughout this IRM section.

Acronyms	Definition
CJE	Critical Job Elements
CPE	Continuing Professional Education
ES	Examination Specialization
MySB/SE	SB/SE website
LB&I	Large Business and International
SB/SE	Small Business and Self-employed
TS	Technical Services

4.8.7.2
(04-04-2022)
Technical Services Territory Responsibilities

(1) Technical Services is responsible to alert exam on any emerging technical or procedural issue when reviewing cases or a national program.

4.8.7.2.1
(04-04-2022)
Technical Alerts

(1) The preparation and distribution of technical "alerts" to exam is encouraged to timely focus attention on areas of concern or awareness. TS reviewers and managers can view many of the "Quality Alerts" TS Midstates has issued on the *Technical Services SharePoint* under *Quality Alerts*

Reminder: "Alters" created by TS must be based on existing policies and procedures found in the IRM.

4.8.7.2.2
(04-04-2022)
Technical and Procedural Inquiries

(1) Technical Services reviewers are examiners who possess technical and procedural knowledge and accounting and auditing skills that can be shared with examiners. Requests for technical assistance should be viewed as an opportunity to transfer skills, as well as facilitate proper development of an open case. However, examiners should conduct a reasonable level of research independently before requesting technical assistance from TS reviewers.

(2) Examiners (or group managers) may request assistance from their *Area Technical Services* office. Contact can be made via telephone, e-mail, or through a formal memorandum. Reviewers should encourage open communication and resolution of a problem with minimum involvement of management. Examiners can visit the Knowledge Management *Technical Services* site to find assistance. Refer to *Program Contacts - Exam Technical Services* to find the appropriate TS coordinator for each respective program.

(3) See IRM 4.8.8.12.1, Requests for Advice From Examiners, for additional information, including requesting advice from Counsel

4.8.7.2.3 (04-04-2022) **In-Process Case Reviews**	(1)	Technical Services conducts in-process case reviews at the request of management. These reviews can be ad hoc reviews to ensure a specific program is being examined per established guidance. These reviews will provide feedback on where to provide more training or awareness of a specific issue in the program.
4.8.7.2.3.1 (06-20-2012) **Criteria**	(1)	In-process case reviews may be conducted for individual cases, for cases with common features, or cases randomly selected to provide systemic information regarding case quality.
4.8.7.2.3.2 (04-17-2014) **Procedures**	(1)	The examination areas may request reviewers to conduct in-process reviews to accommodate area needs and available resources. However, consideration should be given to the following concepts:

    a.   Development of a plan to structure the review.
    b.   Adherence to the quality attributes as the criteria for case evaluation.
    c.   One-on-one discussions with the examiner and/or group manager.
    d.   Immediate, case-oriented feedback to the examiner and manager with specific examples and identification of actions needed to properly complete the case.
    e.   Methodology for analyzing information gathered during the review.
    f.   The mechanism to measure the impact of the in-process review upon the case and/or future cases.

4.8.7.2.3.3 (06-20-2012) **Use of Results**	(1)	Under no circumstances should the results of in-process case reviews be used for evaluative purposes.
4.8.7.2.4 (04-04-2022) **Other Opportunities**	(1)	The examination area office may also identify other opportunities where TS may provide technical assistance, such as discussions at group meetings, participation in area examination specialization (ES) activities, presentations at continuing professional education (CPE), and subject matter workshops.