



*Five Fair Tax Collection Practices Violations
Resulted in Administrative Actions in
Calendar Year 2006*

September 21, 2007

Reference Number: 2007-10-188

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

September 21, 2007

MEMORANDUM FOR CHIEF COUNSEL
CHIEF HUMAN CAPITAL OFFICER

Michael R. Phillips

FROM: Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Five Fair Tax Collection Practices Violations
Resulted in Administrative Actions in Calendar Year 2006
(Audit # 200710020)

This report presents the results of our review of the Fair Tax Collection Practices¹ (FTCP) violations that resulted in administrative actions in Calendar Year 2006. The overall objective of this review was to obtain information on any Internal Revenue Service (IRS) administrative or civil actions resulting from FTCP violations by IRS employees. Section 1102 (d)(1)(G) of the IRS Restructuring and Reform Act of 1998² requires the Treasury Inspector General for Tax Administration to include in one of its Semiannual Reports to Congress information regarding any administrative or civil actions related to FTCP violations.

Impact on the Taxpayer

The abuse or harassment of taxpayers by IRS employees while attempting to collect taxes reflects poorly on the IRS and can have a negative impact on voluntary tax compliance. We determined, for Calendar Year 2006, there were five cases involving an FTCP violation for which the employee received administrative disciplinary action. However, the IRS computer system contained a high percentage of cases that were miscoded as FTCP violations when they did not involve these types of violations. Inaccurate data on the number of FTCP violations can impede IRS management's efforts to detect and correct customer service problems that burden taxpayers.

¹ 26 U.S.C. Section 6304 (2004).

² Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).



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Synopsis

The FTCP prohibit employees from using abusive or harassing behavior toward taxpayers when attempting to collect taxes. Employees who are found to have violated the FTCP could be subject to disciplinary action. In Calendar Year 2006, the IRS classified as FTCP violations 10 collection cases that were substantiated and resulted in an administrative action against the employees. However, 8 of the 10 cases were incorrectly coded, leaving just 2 cases that were properly classified as FTCP violations. In addition, we identified 15 other cases that were incorrectly coded as FTCP violations because the employees were not in a collection-related job series.

Because of the high number of miscoded cases, we also reviewed all 163 additional cases in 6 other case categories to determine whether there were other cases that should have been coded as FTCP violations. We identified three additional cases that should have been classified as FTCP violations but instead had been classified only as “Unprofessional Conduct.” Combined with the previously mentioned two cases that were correctly coded, there were a total of five FTCP violations that resulted in an administrative action against the offending employees. Incorrect information on FTCP violations can impede management’s efforts to identify and correct this type of behavior.

We believe the coding errors occurred because, while the labor relations staff who work these cases must input to the Automated Labor and Employee Relations Tracking System (ALERTS) at least one issue code for each case, they are not required to input all issue codes that may apply. In addition, the distinction between unprofessional conduct and behavior that rises to the level of an FTCP violation is not clearly explained in the guidance provided to the labor relations staff.

No civil actions resulted in the IRS paying monetary settlements to taxpayers because of an FTCP violation.

Recommendations

We recommended the Chief Human Capital Officer clarify the guidance provided to the labor relations staff to ensure the correct issue codes, including multiple codes where appropriate, are input to the ALERTS and clarify the distinction between unprofessional behavior and the types of behavior and circumstances that rise to the level to be coded as FTCP violations. We also recommended the Chief Human Capital Officer ensure the issue codes for the 26 cases we identified as being miscoded are corrected (8 incorrectly coded collection cases, 15 noncollection cases, and 3 unprofessional conduct cases that should have been coded as FTCP violations).



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Response

The Chief Human Capital Officer agreed with our findings and recommendations and stated that steps have been taken to implement our recommendations. A draft notice explaining our audit results has been prepared and will be sent to the labor relations staff. In addition, management will institute a quarterly review of the FTCP issue codes as a temporary measure until validation routines are hard coded into the ALERTS. Management stated the 26 cases we identified as being miscoded have been corrected, and FTCP issue codes input to the ALERTS from other systems will be validated quarterly. Management's complete response to the draft report is included as Appendix VII.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Nancy A. Nakamura, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.



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Abbreviations

ALERTS	Automated Labor and Employee Relations Tracking System
FTCP	Fair Tax Collection Practices
IRS	Internal Revenue Service



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Background

Section (§) 1102 (d)(1)(G) of the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998¹ requires the Treasury Inspector General for Tax Administration to include in one of its Semiannual Reports to Congress information regarding any administrative or civil actions related to violations of the Fair Tax Collection Practices (FTCP) listed in 26 U.S.C. § 6304.² The Treasury Inspector General for Tax Administration Semiannual Report to Congress must provide a summary of such actions and include any judgments or awards granted.

As originally enacted, the Fair Debt Collection Practices Act³ included provisions that restricted various collection abuses and harassment in the private sector. These restrictions did not apply to Federal Government practices. However, Congress believed it was appropriate to require the IRS to comply with applicable portions of the Fair Debt Collection Practices Act and to be at least as considerate to taxpayers as private creditors are required to be with their customers. The abuse or harassment of taxpayers by IRS employees while attempting to collect taxes reflects poorly on the IRS and can have a negative impact on voluntary tax compliance. Thus, § 3466(a) of the IRS Restructuring and Reform Act of 1998 required the IRS to follow FTCP that are similar to the Fair Debt Collection Practices Act provisions (see Appendix V for a detailed description of the FTCP provisions). Employees found to have engaged in any of the prohibited practices stated in the provisions will have committed an FTCP violation.

Taxpayer complaints about IRS employees' conduct can be reported to several IRS functions for tracking on management information systems. If a taxpayer files a civil action or if IRS management determines the taxpayer's rights related to FTCP were potentially violated, the complaint could be referred and then tracked on one or both of the following IRS systems:

- Chief Human Capital Officer Workforce Relations Automated Labor and Employee Relations Tracking System (ALERTS), which generally tracks employee behavior that may warrant IRS management administrative actions.
- Office of Chief Counsel Counsel Automated System Environment, which is an inventory control system that tracks items such as taxpayer civil actions.

The IRS began tracking FTCP violation issue codes on the ALERTS in March 1999⁴ and on the Counsel Automated System Environment in June 1999. For this review, we analyzed closed

¹ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

² 26 U.S.C. § 6304 (2004).

³ 15 U.S.C. §§ 1601 note, 1692-1692o (2000).

⁴ See Appendix VI for a description of the ALERTS FTCP violation issue codes.



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cases for Calendar Year 2006 from the ALERTS and the Counsel Automated System Environment to identify violations of the FTCP. To be an FTCP violation that the Treasury Inspector General for Tax Administration is required to report, the action must have been taken by an IRS employee who was involved in some type of collection activity and who received some type of disciplinary action considered to be an administrative action. We determined that usually only those employees in the job series listed below will be engaged in collection-related activities:

- Tax Specialist – Job Series 0526.
- Tax Examiner – Job Series 0592.
- Contact Representative – Job Series 0962.
- Revenue Officer – Job Series 1169.

The law itself does not provide an explanation of what is meant by “administrative actions.” We used the IRS’ definition of a disciplinary action when determining the number of violations to be reported under IRS Restructuring and Reform Act of 1998 § 1102 (d)(1)(G). The IRS’ definition of a disciplinary action ranges from a letter of admonishment through removal.

However, we did not determine whether the cases recorded on the ALERTS constitute all FTCP violations. For example, oral or written counseling is not considered an administrative action under the IRS’ definition. Because the IRS does not routinely track on the ALERTS informal oral counseling or minor actions against its employees, it is not possible to determine how often, and for what reasons, informal oral counseling or other minor disciplinary actions occurred. The scope of our audit was not intended to determine the accuracy or consistency of disciplinary actions taken against IRS employees. Also, this audit did not address taxpayer complaints related to collection activities taken by private collection agencies hired by the IRS,⁵ as these would involve contractor employees (not IRS employees) and would not be included in a Treasury Inspector General for Tax Administration Semiannual Report to Congress. A separate audit of the private collection agencies is in process.⁶

This review was performed at the IRS Human Capital and Chief Counsel offices in the IRS National Headquarters in Washington, D.C., during the period April to July 2007. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

⁵ The American Jobs Creation Act of 2004, Pub. L. No. 108-357, 118 Stat. 1418 (2004), allows the IRS to hire private collection agencies to help collect Federal tax debts.

⁶ Private Debt Collection Phase III (Audit # 200730009).



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Results of Review

***Fair Tax Collection Practices Violations Were Not Accurately
Reported***

In Calendar Year 2006, the IRS classified as FTCP violations 10 collection cases that were substantiated and resulted in an administrative action against the employees. However, 8 of the 10 cases were incorrectly coded, leaving just 2 cases that were properly classified as FTCP violations. Of the eight cases incorrectly coded, six involved employees not engaged in a collection-related activity, and two did not involve a taxpayer or a taxpayer representative. These conditions must be met for an action to be considered an FTCP violation. In addition, we identified 15 other cases coded as FTCP violations that involved employees who were not in a collection-related job series. These 15 cases should not have been coded as FTCP violations because FTCP violations must involve collection activity.

Because of the high number of miscoded cases, we also reviewed all 163 additional cases in 6 other case categories involving employee misconduct allegations, including those coded as either “Unprofessional Conduct” or “Not Otherwise Coded,” to determine whether any of these cases should have been coded as FTCP violations. We identified three additional cases with administrative actions that should also have been classified as FTCP violations but instead had been classified only as “Unprofessional Conduct.” In these cases, the IRS employees used obscene or profane language while interacting with taxpayers on collection-related issues, which is an FTCP violation. Inaccurate information on FTCP violations can impede management’s efforts to effectively identify and correct customer service problems that unnecessarily burden taxpayers.

The miscoding may have occurred for two reasons. First, labor relations staff in the Workforce Relations Branch who process these cases are required to input to the ALERTS database at least one issue code for each case; however, they are not required to input all issue codes that may apply. Second, the distinction between unprofessional conduct and behavior that meets the FTCP violations criteria is not clearly explained in the guidance provided to the labor relations staff. It is important that the data in the ALERTS are accurate so IRS management can detect any problems or trends that may exist, properly address them, and minimize poor interactions between IRS employees and taxpayers. Additionally, the ALERTS is the data source for reports provided to a number of oversight offices and at times is the basis for information provided to Congress on legislation affecting the IRS.



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The employees involved in the five cases we determined to be FTCP violations with administrative actions received disciplinary actions including written reprimands, unpaid suspensions, and resignations in lieu of removal.

Recommendations

Recommendation 1: The Chief Human Capital Officer should clarify the guidance provided to the labor relations staff to ensure:

- The correct issue codes, including multiple codes where appropriate, are input to the ALERTS.
- The difference between unprofessional behavior and the types of behavior and circumstances that rise to the level of an FTCP violation are clearly explained so employees know when to apply the various codes.

Management's Response: The Chief Human Capital Officer agreed with the recommendation and stated a draft notice explaining our audit results has been prepared and will be sent to the labor relations staff. In addition, management will institute a quarterly review of the FTCP issue codes as a temporary measure until validation routines are hard coded into the ALERTS.

Recommendation 2: The Chief Human Capital Officer should correct the issue codes on the 15 cases coded as FTCP violations but not worked by Collection function staff, the 8 collection cases incorrectly coded as FTCP violations, and the 3 unprofessional conduct cases that should have been coded as FTCP violations.

Management's Response: The Chief Human Capital Officer agreed with the recommendation and reported that the cases we identified have been corrected. Additionally, FTCP issue codes input to the ALERTS from other systems will be validated quarterly.

No Fair Tax Collection Practices Civil Actions Resulted in Monetary Settlements to Taxpayers

Internal Revenue Code § 7433⁷ provides that a taxpayer may bring a civil action for damages against the Federal Government if an officer or employee of the IRS recklessly or intentionally, or by reason of negligence, disregards any provision of the Internal Revenue Code, or related regulation, in connection with the collection of Federal tax.

⁷ 26 U.S.C. § 7433 (2007).



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There were no cases closed on the Counsel Automated System Environment in Calendar Year 2006 for which the IRS paid damages to taxpayers resulting from a civil action filed due to an FTCP violation.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to obtain information on any IRS administrative or civil actions resulting from FTCP¹ violations by IRS employees. To accomplish our objective, we:

- I. Identified the number of FTCP violations resulting in administrative actions.
 - A. Obtained from the ALERTS² a computer extract of 39 cases opened after July 22, 1998, with an Issue Code of 141 to 147, and closed during the period January 1 through December 31, 2006. We analyzed the ALERTS extract and obtained additional case file information from the Labor Relations function, when needed, to determine the type of violation.
 - B. Determined if any cases involving FTCP violations resulted in administrative actions.
 1. Reviewed the final disposition code for the cases involving FTCP violations.
 2. Determined if any cases resulted in a disciplinary action of at least admonishment.
 3. Reviewed case file information from the Labor Relations function, when necessary, to ensure the violations resulting in administrative actions occurred after July 22, 1998, and to determine whether the Collection function employee was dealing directly with a taxpayer (or representative) and was performing a function involving the collection of taxes, which would qualify as an FTCP violation.
 - C. Obtained from the ALERTS a computer extract of 163 cases opened after July 22, 1998, and closed during the period January 1 through December 31, 2006, with the following Issue Codes:
 - 013 (Position/Authority Misuse - limited to only those closed with a disposition code of 009 or higher).
 - 020 (Fighting, Assaults, and Threats - limited to only those closed with a disposition code of 009 or higher).
 - 058 (Unprofessional Conduct - limited to only those closed with a disposition code of 009 or higher).

¹ 26 U.S.C. Section 6304 (2004).

² The Office of Workforce Relations ALERTS generally tracks employee behavior that may warrant IRS management administrative actions.



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- 114 (Conviction Assault/Battery - all disposition codes).
- 119 (Threat of Audit/Personal - all disposition codes).
- 999 (Not Otherwise Coded - limited to only those closed with a disposition code of 009 or higher).

We analyzed the ALERTS extract and determined if any of the cases in these categories were miscoded and should have been coded as FTCP violations. When needed, we obtained additional case file information from the Labor Relations function to determine the reason for the miscoding and final resolution of the case.

Note: We did not attempt to independently validate the accuracy of the complete ALERTS database for this audit. We limited our work to only assessing the accuracy of the issue codes for those cases that met our criteria as listed in Steps I.A. through I.C. As stated in the Results of Review, we found some of the issue codes in the ALERTS database were not accurate.

- II. Identified the number of FTCP violations resulting in IRS civil actions (judgments or awards granted) by requesting from the Counsel Automated System Environment³ database a computer extract of any Subcategory 6304 (established to track FTCP violations) cases opened after July 22, 1998, and closed during the period January 1 through December 31, 2006. There were no Subcategory 6304 cases on the System. The Counsel Automated System Environment is the Office of Chief Counsel management information system and source for inventory information. Due to time constraints, we did not conduct validation tests of this System. The Calendar Year 2006 data were consistent with those of past years, and there is less risk that cases were misclassified because qualified attorneys were deciding if each case met the legal definition of an FTCP violation. For these reasons, we considered the data's reliability as undetermined but suitable for use in this report.

³ The Counsel Automated System Environment is an Office of Chief Counsel inventory control system that tracks items such as taxpayer civil actions or bankruptcies.



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Appendix II

Major Contributors to This Report

Nancy A. Nakamura, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs)

Carl L. Aley, Director

Kevin P. Riley, Audit Manager

William E. Thompson, Lead Auditor

Joseph P. Smith, Senior Auditor

James M. Allen, Information Technology Specialist



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Appendix III

Report Distribution List

Acting Commissioner C
Office of the Commissioner – Attn: Acting Chief of Staff C
Deputy Commissioner for Operations Support OS
National Taxpayer Advocate TA
Director, Office of Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaisons: Chief Counsel CC
 Chief Human Capital Officer OS:HC



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Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Reliability of Information – Actual; 26 ALERTS¹ records (see page 3).

Methodology Used to Measure the Reported Benefit:

We reviewed the 39 FTCP complaints closed on the ALERTS during the period January 1 through December 31, 2006, and determined:

- Fifteen cases were not worked by employees in a collection jobs series² and should not have been coded as FTCP violations.
- Eight cases classified as FTCP violations by employees in a collection job series were incorrectly coded.

We also reviewed 163 additional cases in 6 other case categories closed on the ALERTS during the period January 1 through December 31, 2006, involving employee misconduct allegations and determined 3 cases classified as unprofessional behavior should have been classified as FTCP violations.

¹ The Office of Workforce Relations ALERTS generally tracks employee behavior that may warrant IRS management administrative actions.

² Tax Specialist – Job Series 0526; Tax Examiner – Job Series 0592; Contact Representative – Job Series 0962; Revenue Officer – Job Series 1169.



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Appendix V

Fair Tax Collection Practices Provisions

To ensure equitable treatment among debt collectors in the public and private sectors, the IRS Restructuring and Reform Act of 1998¹ requires the IRS to comply with certain provisions of the Fair Debt Collection Practices Act.² Specifically, the IRS may not communicate with taxpayers in connection with the collection of any unpaid tax:

- At unusual or inconvenient times.
- If the IRS knows that the taxpayer has obtained representation from a person authorized to practice before the IRS, and the IRS knows or can easily obtain the representative's name and address.
- At the taxpayer's place of employment, if the IRS knows or has reason to know that such communication is prohibited.

Further, the IRS may not harass, oppress, or abuse any person in connection with any tax collection activity or engage in any activity that would naturally lead to harassment, oppression, or abuse. Such conduct specifically includes, but is not limited to:

- Use or threat of violence or harm.
- Use of obscene or profane language.
- Causing a telephone to ring continuously with harassing intent.
- Placement of telephone calls without meaningful disclosure of the caller's identity.

¹ Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

² 15 U.S.C. Sections 1601 note, 1692-1692o (2000).



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Appendix VI

Fair Tax Collection Practices Violation Issue Codes

Issue Code	Description
141	UNUSUAL CONTACT WITH TAXPAYER – Contacting a taxpayer before 8:00 a.m. or after 9:00 p.m., or at an unusual location or time, or location known or which should be known to be inconvenient to the taxpayer.
142	DIRECT CONTACT WITH TAXPAYER WITHOUT REPRESENTATIVE CONSENT – Contacting a taxpayer directly without the consent of the taxpayer’s Power of Attorney.
143	CONTACT AT TAXPAYER EMPLOYMENT WHEN PROHIBITED – Contacting a taxpayer at their place of employment when it is known or should be known that the taxpayer’s employer prohibits the taxpayer from receiving such communication.
144	HARASSMENT/ABUSE USE/THREAT OF USE – Conduct which is intended to harass or abuse a taxpayer, or conduct which uses or threatens to use violence or harm.
145	USE OBSCENE/PROFANE LANGUAGE TO ABUSE – The use of obscene or profane language toward a taxpayer.
146	CONTINUOUS PHONE CALLS WITH INTENT TO HARASS – Causing a taxpayer’s telephone to ring continuously with harassing intent.
147	PHONE CALLS WITHOUT MAKING FULL IDENTIFICATION DISCLOSURE – Contacting a taxpayer by telephone without providing a meaningful disclosure of the IRS employee’s identity.

Source: IRS ALERTS User Manual (April 2007).¹

¹ The Office of Workforce Relations ALERTS generally tracks employee behavior that may warrant IRS management administrative actions.



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Appendix VII

Management's Response to the Draft Report



CHIEF
HUMAN CAPITAL OFFICER

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

SEP 10 2007

RECEIVED

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MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Robert Buggs 

SUBJECT: Draft Audit Report – Five Fair Tax Collection Practices Violations
Resulted in Administrative Actions in Calendar Year 2006
(Audit # 200710020)

Thank you for the opportunity to review the subject draft audit report dated August 2, 2007, I appreciate having the opportunity to work with your auditors and to implement solutions to the issues identified in the audit report.

The Automated Labor and Employee Relations Tracking System (ALERTS) is a database utilized by a number of IRS individuals/organizations and also by TIGTA. The accuracy of the data contained therein, is a very important component of its continued success as a source of information for our various stakeholders. I appreciate your findings and recommendations pertaining to cases entered into the database involving Fair Tax Collection Practices (FTCP) violations. ALERTS offers the use of seven "issue codes" that identify the various FTCP infractions set forth in 26 U.S.C. § 6304. We are aware of your responsibility to report to Congress any cases the IRS has addressed involving FTCP violations. The correct use of these issue codes will ensure accurate reports to Congress.

You identified five cases that were FTCP infractions – some with the incorrect issue code, and a number of other cases coded with the FTCP issue code that were not really FTCP violations. I agree with the outcome measure as it is described in Appendix IV of your report. Our response to your recommendations is attached.

If you have any questions, please call me or Barbara Pabotoy, Director Workforce Relations Division, at 202-622-4647.

Attachment



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Attachment

RECOMMENDATION 1: The IRS Human Capital Officer should clarify the guidance provided to the labor relations staff to ensure:

- The correct issue codes, including multiple codes where appropriate, are entered into the ALERTS.
- The difference between unprofessional behavior and the types of behavior and circumstances that rise to the level of an FTCP violation are clearly explained so employees know when to apply the various issue codes.

CORRECTIVE ACTION:

We agree with both actions in this recommendation.

1. A draft notice has been prepared to the Field Operations Labor Relations Community outlining the results of the audit. In this notice, we indicate that we will institute a quarterly review of the ALERTS database to validate the use of the FTCP issue codes as a temporary measure so programming can be completed to hard-code validation into the behavior of the system.
2. This validation will consist of the following: Issue codes 141 through 147 are valid when the Job Series field equals 0526, 0592, 0962 and 1169, and the Affected Party field equals "03" (Taxpayer) or "04" (Taxpayer Representative).

IMPLEMENTATION DATE

1. October 1, 2007
2. Program validation into the ALERTS software to permit the use of the FTCP issue codes only with other specified data elements: March 2008

RESPONSIBLE OFFICIAL

Director, Workforce Relations Division

CORRECTIVE ACTION MONITORING PLAN

The quarterly reviews will continue until March 2008 when validation is expected to be programmed into ALERTS.

RECOMMENDATION 2: The IRS Human Capital Officer should correct the issue codes on the fifteen cases coded as FTCP violations, but were not worked by collection staff, the eight collection cases that were incorrectly coded as FTCP violations, and the three unprofessional behavior cases that should have been coded as FTCP violations.



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CORRECTIVE ACTION:

1. The issue codes on the identified cases have been corrected as of August 14, 2007.
2. In the process of doing the corrections, we discovered that 4 of the 8 collection cases incorrectly coded as FTCP violations were not manually entered by Field Operations LR. These 4 cases were added to the ALERTS through our interface with the TIGTA PARIS database, which means the cases were originally identified as FTCP violations in PARIS. We have elected to change the issue code mapping we use to translate PARIS issue codes to ALERTS issue codes. Cases downloaded to ALERTS from PARIS will be mapped as our issue code for unprofessional conduct (issued code 058). Field Operations LR will then evaluate the results of the TIGTA reports received with the unprofessional conduct issue code, and apply the appropriate criteria (collection employee dealing with a taxpayer in a collection activity) to determine if the ALERTS FTCP issue code is warranted. The aforementioned quarterly reviews of these cases will validate the use of the FTCP codes.

IMPLEMENTATION DATE

1. Completed: August 14, 2007
2. Change interface mapping of PARIS and ALERTS issue codes: August 17, 2007

RESPONSIBLE OFFICIAL

Director, Workforce Relations Division

CORRECTIVE ACTION MONITORING PLAN

The quarterly reviews described under Recommendation 1 will continue beyond March 2008, when validation is expected to be accomplished by programming in ALERTS.