



*Better Adherence to Procedures Is Needed
to Accurately Assess the Volunteer Tax
Return Preparation Program*

June 17, 2016

Reference Number: 2016-40-045

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E-mail Address / TIGTACommunications@tigta.treas.gov

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HIGHLIGHTS

BETTER ADHERENCE TO PROCEDURES IS NEEDED TO ACCURATELY ASSESS THE VOLUNTEER TAX RETURN PREPARATION PROGRAM

Highlights

Final Report issued on June 17, 2016

Highlights of Reference Number: 2016-40-045 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

The IRS's Volunteer Program plays an important role in achieving the goals of improving taxpayer service and facilitating participation in the tax system. The program provides no-cost Federal tax return preparation and electronic filing to underserved segments of individual taxpayers, including low- to moderate-income, elderly, disabled, and limited-English-proficient taxpayers.

WHY TIGTA DID THE AUDIT

This follow-up review was completed to determine whether the IRS's Quality Statistical Sample (QSS) review program provides a sufficient evaluation of the accuracy of tax return preparation at Volunteer Program sites. More than 90,000 volunteers at 12,057 Volunteer Income Tax Assistance and Tax Counseling for the Elderly sites assisted more than 3.6 million taxpayers during the 2015 Filing Season.

WHAT TIGTA FOUND

The IRS established processes and procedures for selecting volunteer sites and volunteer-prepared tax returns for review. During the 2015 Filing Season, QSS tax analysts completed 298 tax return reviews of returns prepared by volunteers, and TIGTA's evaluation of a statistically valid sample of 44 of these returns identified that 42 (95 percent) were accurately prepared by the volunteers.

However, the Quality Program Office was not performing field performance reviews as required. The Chief, Quality Program Office, did not complete required field performance reviews

during the 2014 or 2015 Filing Seasons. These reviews are designed to ensure that tax analysts follow required procedures and processes when conducting QSS reviews, including randomly selecting three tax returns prepared by volunteers.

In addition, QSS analysts are not reporting all identified Quality Site Requirement errors, which resulted in the Quality Site Requirements adherence rate being overstated. TIGTA evaluated Site Review Sheets for all 103 of the 2015 Filing Season site adherence reviews completed by the nine tax analysts responsible for performing these reviews and found that 26 (25 percent) incorrectly rated adherence to Volunteer Program Quality Site Requirements as being met.

Finally, TIGTA identified sites that were incorrectly identified as inactive, and processes to identify and resolve sites using an invalid Site Identification Number are still not followed. For example, 162 sites were erroneously identified as inactive (*i.e.*, site not in operation for the 2015 Filing Season) when in fact the site was in operation and preparing tax returns. In addition, 130 volunteer sites used invalid Site Identification Numbers. An invalid Site Identification Number is one that is not included in the Stakeholder Partnerships, Education, and Communication system. However, similar to what TIGTA reported in prior reviews, actions were not taken to resolve these discrepancies.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS ensure that: 1) the Chief, Quality Program Office, or a designee conducts at least one field performance review for each QSS analyst during each filing season; 2) tax analysts accurately and consistently evaluate Volunteer Program Quality Site Requirements; 3) Territory managers or their designees confirm the accuracy of site operational status as required; and 4) all monthly Site Identification Number reports are generated and reviewed to identify sites using a Site Identification Number that is not in the Stakeholder Partnerships, Education, and Communication system. The IRS agreed with the recommendations and has taken or plans to take corrective actions on them.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

June 17, 2016

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Better Adherence to Procedures Is Needed to
Accurately Assess the Volunteer Tax Return Preparation Program
(Audit # 201540012)

This report presents the results of our review to determine whether the Quality Statistical Sample review program provides a sufficient evaluation of the accuracy of tax return preparation at Volunteer Program sites. This audit was included in our Fiscal Year 2015 Annual Audit Plan and addresses the major management challenge of Providing Quality Taxpayer Service Operations.

Management's complete response to the draft report is included as Appendix VI.

Copies of this report are also being sent to the Internal Revenue Service managers affected by the report recommendations. If you have any questions, please contact me or Russell P. Martin, Assistant Inspector General for Audit (Returns Processing and Account Services).



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Abbreviations

IRS	Internal Revenue Service
QSS	Quality Statistical Sample
SIDN	Site Identification Number
SOI	Statistics of Income
SPEC	Stakeholder Partnerships, Education, and Communication
SPECTRM	Stakeholder Partnerships, Education, and Communication Total Relationship Management
TCE	Tax Counseling for the Elderly
TIGTA	Treasury Inspector General for Tax Administration
VITA	Volunteer Income Tax Assistance



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Background

The Internal Revenue Service's (IRS) Volunteer Program plays an important role in achieving the goals of improving taxpayer service and facilitating participation in the tax system. The program provides no-cost Federal tax return preparation and electronic filing to underserved segments of individual taxpayers, including low- to moderate-income, elderly, disabled, and limited-English-proficient taxpayers. It includes the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, with sites operated in partnership with the military and various community-based organizations. More than 90,000 volunteers at 12,057 VITA and TCE sites assisted more than 3.6 million taxpayers in preparing their tax returns during the 2015 Filing Season.¹ The accuracy of this assistance is important because tax returns prepared incorrectly can lead to taxpayers not receiving tax credits they are entitled to or receiving credits for which they do not qualify.

Oversight of volunteer tax return preparation is performed by a specially trained cadre of IRS tax analysts

To oversee the volunteers' tax return preparation, the IRS relies on a specially trained cadre of tax analysts located in the Wage and Investment Division's Stakeholder Partnerships, Education, and Communication (SPEC) function's Quality Program Office. These analysts conduct Quality Statistical Sample (QSS) reviews in which they evaluate a statistically valid sample of volunteer sites to assess compliance with Volunteer Program Quality Site Requirements² and Volunteer Standards of Conduct.³ The QSS reviews also include tax analysts selecting a random sample of tax returns prepared by volunteers to assess for accuracy. The results from the reviews of these tax returns are used to determine the overall tax return preparation accuracy rate for the Volunteer Program.

During the 2015 Filing Season, nine QSS tax analysts in the Quality Program Office reviewed 103 volunteer sites and 298 tax returns prepared by volunteers in these sites. For most of the site visits and return reviews, volunteers are aware that a QSS review is being conducted because the QSS analysts introduce themselves at the beginning of the site visit. However, tax analysts also conducted 10 anonymous site visits in which they portrayed a taxpayer and had a tax return completed. Figure 1 shows the number of QSS sites visited and anonymous sites visited for the 2013 through 2015 Filing Seasons.

¹ The period from January through mid-April when most individual income tax returns are filed.

² Quality Site Requirements ensure the consistent operation of Volunteer Program sites and the quality and accuracy of tax return preparation at the sites.

³ Volunteers are required to maintain the highest standards of ethical conduct and provide quality service.



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**Figure 1: QSS and Anonymous Reviews Completed
for the 2013 Through 2015 Filing Seasons**

Measurement	2013 Filing Season	2014 Filing Season	2015 Filing Season
QSS Return Reviews Completed	323	302	298
Anonymous Return Reviews Completed	43	41	10

Source: IRS SPEC function.

Volunteer Program Quality Site Requirements

The SPEC function implemented the Volunteer Program Quality Site Requirements to ensure consistent operation of the sites as well as the quality and accuracy of tax return preparation at the sites. Figure 2 presents a summary of these requirements.

Figure 2: Volunteer Program Quality Site Requirements

Requirement	Description
Certification	Volunteers, who answer tax law questions, prepare or correct tax returns (within the scope of the program and the volunteer's certification level), and/or conduct quality reviews of completed tax returns, are certified in tax law.
Intake and Interview Process	All sites use Form 13614-C, <i>Intake/Interview and Quality Review Sheet</i> , for every return prepared. The volunteer must verify that all information provided by the taxpayer is complete and must interview the taxpayer while reviewing the form and all supporting documents prior to preparing the tax return.
Quality Review Process	All returns must be quality reviewed by the most experienced IRS-certified volunteer preparer at the site or a peer-to-peer quality reviewer and discussed with the taxpayer.
Reference Material	All sites must have one copy (paper or electronic) of Publication 4012, <i>Volunteer Resource Guide</i> , and Publication 17, <i>Your Federal Income Tax for Individuals</i> . Volunteer Tax Alerts and AARP Cyber Tax Messages must be discussed with all volunteers within five days after IRS issuance, and Quality Site Requirement Alerts should be delivered immediately.
Volunteer Agreement	All volunteers complete the <i>Volunteer Standards of Conduct</i> training and certify their adherence by signing Form 13615, <i>The Volunteer Standards of Conduct Agreement – VITA/Tax Counseling for the Elderly Programs</i> , prior to working at a Volunteer Program site.



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Requirement	Description
Timely Filing	Each return is electronically filed or delivered timely to taxpayers.
Civil Rights	All sites must display either Publication 4053, <i>Your Civil Rights Are Protected</i> , (for VITA sites) or a D-143, <i>AARP Foundation Tax-Aide</i> , poster (for TCE sites).
Site Identification Number	The correct Site Identification Number (SIDN) ⁴ must be included on all returns prepared.
Electronic Filing Identification Number	The correct IRS-assigned Electronic Filing Identification Number ⁵ must be used on every return prepared.
Security, Privacy, and Confidentiality	All guidelines outlined in Publication 4299, <i>Privacy, Confidentiality and Standards of Conduct – A Public Trust</i> , must be followed.

Source: *Volunteer Program Quality Site Requirement guidelines.*

QSS site reviews

The Chief, Quality Program Office, oversees the performance of the QSS reviews. This official ensures that the tax analysts properly plan and conduct the reviews, which include properly evaluating adherence with the Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct and correctly selecting and completing a review of three random tax returns prepared by volunteers. QSS analysts use Form 6729, *Site Review Sheet*,⁶ to assess and document a site's compliance with the Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct. Site reviewers ensure adherence with the requirements and standards that include determining whether volunteers are properly certified, use the required intake and interview process, use the required quality review process, and have all required reference materials on-hand at the site.

The tax returns picked for review by the QSS tax analysts should be returns that have already been reviewed by the sites' quality reviewers but have not yet been signed by taxpayers. The analyst's review is to determine if the tax law was correctly applied by comparing the questionnaire (Form 13614-C) prepared by the taxpayer and source documents provided by the taxpayer to information reported on the tax return (*e.g.*, filing status, dependents, *etc.*).

Anonymous site visits

The SPEC function provides tax analysts with guidance and publications to support their anonymous shopping. This includes pertinent information necessary to assess site adherence to

⁴ The IRS assigns a unique eight-digit SIDN to each Volunteer Program site to identify the site and help administer the program.

⁵ Providers need an IRS-assigned Electronic Filing Identification Number to electronically file tax returns.

⁶ See Appendix IV for an example of Form 6729.



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Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct as well as ensure tax return preparation accuracy and gauge taxpayer experience. The anonymous shopping process includes:

- Tax analyst using a predefined scenario and posing as a taxpayer to have a Federal tax return prepared.
- Tax analyst completes Form 13614-C.
- A volunteer preparer interviews the tax analyst, which includes verifying information included on the Form 13614-C, and prepares the tax return.
- The tax return is quality reviewed.
- The tax analyst is asked to sign the tax return and subsequently reveals their identity as a SPEC function employee.
- The tax return is deleted so it is not filed.
- The tax analyst completes a post site review using Form 6729.

Prior Treasury Inspector General for Tax Administration (TIGTA) reviews identified concerns with the quality assurance process

Prior reviews identified that some volunteers continue to not follow interview and quality review procedures, which affected the accuracy of tax returns. Figure 3 provides a summary of TIGTA’s prior recommendations and IRS corrective actions concerning tax return accuracy and adherence to the Quality Site Requirements.

Figure 3: Summary of TIGTA’s Prior Recommendations and the IRS’s Corrective Actions Concerning Tax Return Accuracy and Quality Adherence

TIGTA, Ref. No. 2010-40-109, Improvements to the Volunteer Program Are Producing Positive Results, but Further Improvements Are Needed to the Quality Assurance Process (Sept. 2010)	
TIGTA Recommendation	IRS Response and Corrective Action(s) Taken
Revise the site visit checksheet to ensure that volunteers and site coordinators understand the process and required signs are posted.	The IRS revised the site visit checksheet to ensure that volunteers and site coordinators understand the process and that QSS tax analysts check to ensure that the required signs are posted during site visits.
Revise the managerial checksheet used for the QSS reviews to include a focus on tax return selection and documentation standards. This would help ensure that tax returns are selected randomly.	The IRS revised the managerial checksheet to include the question: “Reviewer followed procedures for randomly selecting returns for review? Yes/No/NA.” The IRS also incorporated information in the QSS training material on how to randomly select returns for review.



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TIGTA, Ref. No. 2012-40-021, *The Volunteer Program Management Information System Has Improved, but Better Controls Are Needed to Ensure Data Reliability* (Feb. 2012)

TIGTA Recommendation	IRS Response and Corrective Action(s) Taken
Strengthen controls to require that Volunteer Program information is validated periodically throughout the filing season. Validations should include reconciling site information in the Stakeholder Partnerships, Education, and Communication Total Relationship Management (SPECTRM) to current Forms 13715, <i>Volunteer Site Information Sheet</i> .	Internal guidelines require the continuous monitoring of the accuracy of information in the SPECTRM. In addition, Form 13715 data are required to be entered, updated, and marked "open for (applicable year)" in the SPECTRM no later than January 15. Finally, the SPECTRM is required to be updated within three business days of receipt of an updated Form 13715. The IRS closed this corrective action as completed.
Develop a process to review and validate invalid SIDNs, including referring instances of questionable uses of invalid SIDNs to the IRS Return Preparer Office.	Internal guidelines require the review and validation of invalid SIDNs by conducting sample reviews of the top users of these SIDNs based on volume of returns prepared. If the IRS identifies a paid preparer incorrectly using an SIDN, it will notify the Return Preparer Office.

TIGTA, Ref. No. 2012-40-088, *Ensuring the Quality Review Process Is Consistently Followed Remains a Problem for the Volunteer Program* (July 2012)

TIGTA Recommendation	IRS Response and Corrective Action(s) Taken
Continue to emphasize to volunteers the necessity of reviewing Form 13614-C with taxpayers during tax return preparation.	Updated Form 13614-C and agreed to emphasize training on proper intake and interview techniques.

Source: Analysis of recommendations and corrective actions from prior TIGTA reports.

This review was performed with information obtained from the Wage and Investment Division’s SPEC function located in Atlanta, Georgia, during the period August 2015 through March 2016. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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Results of Review

**Processes and Procedures Have Been Established to Assess the
Volunteer Tax Return Preparation Program**

Our review identified that the QSS program established processes and procedures to assess the accuracy of tax return preparation at sites as well as site adherence to the Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct for the 2015 Filing Season. For example, the methodology used to select sites for review produces a statistically valid sample. Each year the Quality Program Office sends the IRS Statistics of Income (SOI) function a list of VITA and TCE sites for the upcoming filing season. The SOI function is responsible for selecting a statistically valid sample of these sites for QSS reviews. For the 2015 Filing Season, the Quality Program Office's site list included about 9,000 sites that met the criteria for a site review. The criteria include:

- The site cannot have been visited for a QSS site review within the last two years.
- The site is a VITA or TCE site.
- The site must have prepared more than 50 tax returns during the prior tax year.
- The site must be open for more than one day during the filing season and is not located in Alaska, Hawaii, or Puerto Rico or at an overseas military site.⁷
- The site is not a Facilitated Self-Assistance⁸ or mobile site.⁹

The IRS ensured that the VITA and TCE sites selected by the SOI function were reviewed. The SPEC function also updated its training for the QSS analysts related to how the analysts should randomly select tax returns for review and updated its management checksheet in October 2013, placing more emphasis on tax return selection and documentation standards.

As for selecting sites for the anonymous site visits, the SPEC function determines the number of sites using a judgmental sampling method and makes the selection based on established criteria.

⁷ Alaska, Hawaii, Puerto Rico, and overseas military sites were prohibited to avoid the appearance of IRS employees traveling to resort areas.

⁸ The Facilitated Self-Assistance approach uses a certified volunteer to assist taxpayers in preparing their own simple tax returns.

⁹ Mobile VITA/TCE sites offer free tax preparation and financial education and asset building to low-income, elderly, disabled, military, and English-as-a-second-language individuals in various locations in the community that they serve. They may offer face-to-face or Facilitated Self-Assistance service. The main difference between a mobile and a "traditional" VITA/TCE site is that mobile sites do not have a fixed location.



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The criteria include:

- Schedule C pilot sites. Inclusion of these sites helps the SPEC function assess the feasibility of increasing the scope of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, returns filed at VITA sites.
- Shopping sites with prior year violations. These are sites for which instances of noncompliance with Quality Site Requirements or Volunteer Standards of Conduct were identified.

Returns reviewed by tax analysts were accurately prepared

Our review of a statistically valid sample of documentation related to 44 of the 298 tax returns reviewed by tax analysts for the 2015 Filing Season found that *****1*****
*****1*****
*****1*****
*****10*****1*****
*****1*****
*****1*****.

Field Performance Reviews to Ensure Tax Analyst Compliance With Site Visit Processes and Procedures Were Not Conducted As Required

Our review identified that the *****3*****, did not complete required field performance reviews during the 2014 or 2015 Filing Seasons. QSS procedures *****3*****
*****3*****, to complete at least one field performance review each filing season for each of the tax analysts responsible for performing site visits. For example, for the 2015 Filing Season, *****3*****, should have performed at least nine field performance reviews. These reviews are designed to ensure that tax analysts follow SPEC function procedures and processes when conducting QSS reviews, including randomly selecting three tax returns prepared by volunteers. The random selection of prepared tax returns is significant because these returns are what the IRS uses to calculate the overall accuracy rate for the Volunteer Program.

The field performance reviews also ensure that tax analysts are correctly observing volunteers' compliance with requirements such as the *Intake/Interview and Quality Review Process*. The IRS uses site compliance with the Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct to calculate its site adherence accuracy rate. Figure 4 provides the accuracy rate based on QSS site visits and anonymous site visits.

¹⁰ The volunteer return preparation programs are limited in scope to specific tax law topics. The tax law topics considered out-of-scope can change periodically depending on the IRS and legislative change.



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Figure 4: QSS Review and Anonymous Review Accuracy Rates for the 2013 Through 2015 Filing Seasons

Quality Measurement	2013 Filing Season	2014 Filing Season	2015 Filing Season
QSS Return Review Accuracy Rate	91%	92%	94%
Anonymous Return Review Accuracy Rate	49%	66%	70%

Source: IRS SPEC function.

When we discussed our concerns with IRS management, they cited that reduced travel funding for the QSS program and the Chief, Quality Program Office, being detailed to another position from December 2014 to February 2015 resulted in no field performance reviews being performed. Without the performance of these reviews, there is less assurance that results from QSS site visits accurately measure the services offered through the Volunteer Program to ensure that taxpayers are receiving accurate tax return preparation and quality service.

Volunteer awareness of QSS reviews may bias the results

Unlike when the IRS conducts anonymous visits and poses as a taxpayer to have a tax return prepared, at the beginning of the QSS review, volunteers are aware that IRS staff are on site to review the tax returns they are preparing. Knowing the reviewer is on site could lead volunteers to be more quality conscious and more apt to adhere to quality processes than they would have been otherwise. Consequently, the QSS reviewer may not be obtaining reliable results or a reliable perspective of the tax return preparation operations.

IRS officials stated that the bias we cited has been removed or minimized because they no longer provide advanced notice of QSS reviews. The officials stated that QSS tax analysts provide a brief introduction upon entering the site and immediately review the next available tax return prepared by a volunteer. However, the sites are aware of the tax analysts' presence, and we continue to believe that tax analysts' lack of anonymity affects the QSS program's reported accuracy rate for tax return preparation.

Recommendation

Recommendation 1: The Commissioner, Wage and Investment Division, should ensure that *****3***** conducts at least one field performance review for each QSS analyst during each filing season to ensure that analysts adhere to Volunteer Program standards and procedures during site reviews.

Management's Response: The IRS agreed with this recommendation. The IRS will ensure that *****3***** conducts annual field



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performance reviews of each QSS analyst during each filing season to ensure that they adhere to Volunteer Program standards and processing during the site reviews.

Analysts Are Not Reporting All Identified Volunteer Program Quality Site Requirement Errors As Required

Our review identified that QSS analysts are not recording all identified Volunteer Program Quality Site Requirement errors as “Not Met” on Site Review Sheets. We evaluated Site Review Sheets for all 103 of the 2015 Filing Season site adherence reviews completed by the nine tax analysts responsible for performing these reviews and found that 26 (25 percent) incorrectly rated adherence to Volunteer Program Quality Site Requirements as being met. These include:

- 18 (17 percent) in which the Site Review Sheet prepared by the tax analyst rated the *Intake and Interview Process* requirement as “Not Met” yet incorrectly rated the site’s adherence to *Quality Review Process* requirements as “Met.” If the *Quality Review Process* requirement was working as indicated by the “Met” rating, the process would have detected the issue of volunteers not meeting the *Intake and Interview Process* requirement.
- 8 (8 percent) in which the Site Review Sheet prepared by the tax analyst erroneously rated the *Intake and Interview Process* requirement as “Met.” For each of these ratings the tax analyst performing the review sent an e-mail to the SPEC function Territory manager describing how the volunteer preparers did not correctly complete Form 13614-C or skipped required blocks on this form, yet the analyst rated adherence to this requirement as being “Met.”

QSS analysts are required to use the Site Review Sheet to measure site adherence to Volunteer Program Quality Site Requirements and Volunteer Standards of Conduct, monitor site operations, and identify trends. At the end of each site review, the analysts must notify the respective SPEC function Territory manager of their findings. When we discussed the above results with the nine tax analysts, we determined that the errors identified were caused by their not following the review guidelines of the Volunteer Program Quality Site Requirements. For example:

- *****3***** for all three returns reviewed. Some of the sections that were incomplete were Part III (Income), Part IV (Expenses), and Part VII (Additional Information and Questions Related to the Preparation of Your Return). The *Intake and Interview Process* requirement was marked “Met” on all three Forms 6729, but the Territory manager was notified of the noncompliance in an e-mail.
- During *****3***** were also incomplete for all three returns reviewed. Some of the sections that were incomplete were Part III (Income), Part IV (Expenses), and Part VI (Health Care Coverage). Again, the *Intake and Interview*



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Process requirement was marked “Met” on all three Forms 6729, but the Territory manager was notified of the noncompliance in an e-mail.

By not recording all errors identified during site reviews, the QSS program’s reported accuracy rate for adherence to Volunteer Program Quality Site Requirements for the 2015 Filing Season is overstated by about 7 percent. Figure 5 provides QSS site reviews and adherence to quality rates.

Figure 5: QSS Site Reviews and Quality Adherence Rates for the 2013 Through 2015 Filing Seasons

Measurement	2013 Filing Season	2014 Filing Season	2015 Filing Season
QSS Site Reviews Completed	112	104	103
QSS Site Adherence to Quality Site Requirement Rate	65%	93%	93%

Source: IRS SPEC function.

Recommendation

Recommendation 2: The Commissioner, Wage and Investment Division, should ensure that tax analysts accurately and consistently evaluate Volunteer Program Quality Site Requirements.

Management’s Response: The IRS agreed with this recommendation. During its recent training, the IRS communicated to its tax analysts the importance of consistently evaluating Quality Site Requirements. Additionally, the IRS will ensure that the Chief, Quality Program Office, or a designee conducts field performance reviews on each QSS analyst to ensure consistency in evaluating the Quality Site Requirements. This will be a repeatable process for each filing season.

Not All Volunteer Sites Are Included in the Selection Process for a Quality Statistical Sample Site Review

Our review identified that 504 volunteer sites were not included on the list the SPEC function provided to the SOI function to select the statistically valid sample of sites for a 2015 Filing Season QSS site review. These 504 volunteer sites opened as a new site for the 2015 Filing Season. Each of these sites prepared tax returns, with 227 sites preparing 50 or more returns in the 2015 Filing Season. The preparation of 50 or more tax returns meets one significant criterion for inclusion in the list of sites provided to the SOI function for sample site review selection.



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Excluding new volunteer sites from the QSS program may reduce the reliability of the program's reported accuracy rate for tax return preparation as well as the rate for site adherence to Quality Site Requirements. These sites may need more guidance from the IRS because they are less experienced in following the Quality Site Requirements.

IRS management indicated that the new sites were not included because the IRS was unaware the sites would be opening when the SPEC function provided its list of sites to the SOI function for sample selection. However, the IRS did indicate that its Territory offices conduct field site visits to about 20 percent of the new Volunteer Program sites each year. SPEC Territory offices are required to visit a minimum number of the total sites located within their Territory boundaries to promote the IRS relationship with site coordinators and volunteers and deter any wrongdoing based on Headquarters requirements. Management noted that the results of these field site visits are not used in calculating the Volunteer Program Quality Site Requirements adherence rate or tax return preparation accuracy rate.

Sites erroneously identified as inactive may be excluded from 2016 Filing Season QSS sample review selection

Our review identified 162 sites that were erroneously identified as inactive (*i.e.*, site not in operation for the 2015 Filing Season) when in fact the site was in operation and preparing tax returns. The erroneous identification of these sites might result in the sites being excluded from the 2016 SOI function selection process. These 162 sites prepared a total of 211,157 tax returns in the 2015 Filing Season.¹¹

Each filing season, SPEC function relationship managers¹² are required to use Form 13715 to input site information in the SPECTRM. Use of this form is required to provide a consistent method for securing accurate site information for input in the SPECTRM. SPEC function Territory managers¹³ or their designees are then required to review the data input in the SPECTRM for accuracy and check the box "open for [applicable year]" in the SPECTRM to signify that the site is active for the current filing season.

The 162 sites we identified were incorrectly coded as inactive in the SPEC function's SPECTRM system.¹⁴ This resulted from SPEC function employees not accurately updating the SPECTRM

¹¹ We determined that the tax returns were prepared by Volunteer Program sites because the returns were prepared using IRS-approved tax preparation software or the site was provided a waiver for the requirement to use IRS-approved tax preparation software.

¹² Relationship managers develop partnerships with State and local/community organizations, as well as State and local government entities, to deliver services to targeted taxpayer populations for more effective service delivery and relationship management. They also communicate key program messages, support partners with program delivery, and monitor compliance with program quality standards.

¹³ A Territory manager is responsible for developing partnerships and performing as a relationship manager as well as managing resources via annual work plans, staffing, and other budgetary plans and controls.

¹⁴ The SPECTRM provides overall management information for the Volunteer Program and includes information about IRS partners, equipment used by the Volunteer Program, and Volunteer Program sites.



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with partner information and relationship managers inaccurately updating VITA and TCE site information in the SPECTRM. It should be noted that we identified and reported this same deficiency in our February 2012 report. In response to our prior report, the IRS responded that actions were completed to address the deficiency we identified. However, we determined that these corrective actions have not addressed this deficiency because the same condition was identified in this review.

Recommendation

Recommendation 3: The Commissioner, Wage and Investment Division, should ensure that Territory managers or their designees review and confirm the accuracy of site operational status during each filing season as required.

Management's Response: The IRS agreed with this recommendation. The IRS will require Area Offices to conduct accuracy reviews by comparing a sample of Forms 13715 to information in the SPECTRM database. The IRS's written procedures will be updated to contain this new guidance.

Processes to Identify and Resolve Sites Using Invalid Site Identification Numbers Are Still Not Followed

Our review identified 130 volunteer sites that used an invalid SIDN (*i.e.*, an SIDN that is not included in the SPECTRM). These sites prepared a total of 15,328 tax returns in the 2015 Filing Season. The SIDN is required to be entered into the Preparer Tax Identification Number¹⁵ field on all tax returns prepared at a Volunteer Program site.

Internal guidelines require the SPEC function to analyze the use of the SIDNs during the filing season by generating a report, generally in February, March, and April, that identifies the SIDNs being used to transmit 25 or more tax returns that are not in the SPECTRM. An analyst is required to review these reports in an effort to resolve the discrepancy. For example, the analyst compares the SIDNs listed on the report to ones in the SPECTRM to determine if they are invalid as the result of a transposition error in the SIDN. The analyst may also contact the site to determine the reasons why the SIDNs do not match other SPEC function records.

For 23 of the 130 sites we identified, the SIDNs were included on the March 2015 SIDN report that was generated. Thus, the SPEC function should have taken action to resolve the discrepancy by either contacting the sites or referring the site to the Return Preparer Office. The SPEC function refers all sites with an invalid SIDN that it cannot resolve to the Return Preparer Office. The remaining 107 invalid SIDNs were used by sites after the March 2015 report was created or the site had not transmitted 25 or more tax returns when the report was generated. The IRS did

¹⁵ Paid tax return preparers are required to obtain a Preparer Tax Identification Number from the IRS and enter it on the tax returns they prepare.



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not create an SIDN report after March 2015. When we questioned why these reports were not generated after March 2015, management indicated that two reports were generated in February 2015 and one in March 2015 to identify invalid SIDNs earlier in the filing season. Management did not believe running the April 2015 report was necessary.

In our February 2012 review, we reported that the SPEC function did not have sufficient controls to reconcile the SIDNs and verify that all SIDNs are authorized and used only by those partners assigned the SIDNs. We recommended that the IRS develop a process to reconcile invalid SIDNs, including referring instances of questionable use of invalid SIDNs to the Return Preparer Office. The IRS responded that actions were completed to address the deficiency we identified. However, we determined that these corrective actions have not addressed the deficiency we first reported in February 2012 because the same condition was identified during this review.

Recommendation

Recommendation 4: The Commissioner, Wage and Investment Division, should ensure that the SPEC function generates and reviews all monthly SIDN reports throughout the filing season to identify sites using invalid SIDNs. Once identified, ensure that actions are taken to resolve the use of an invalid SIDN or that a referral is made to the Return Preparer Office as warranted.

Management's Response: The IRS agreed with this recommendation. In March 2016, the IRS modified its current process to monitor for invalid SIDNs on a more consistent basis.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the QSS review program provides a sufficient evaluation of the accuracy of tax return preparation at Volunteer Program sites. To accomplish our objective, we:

- I. Assessed the effectiveness of the QSS review process used to evaluate and monitor the overall accuracy of tax returns prepared at Volunteer Program sites.
 - A. Evaluated the QSS return review procedures and guidelines, and determined what procedures and policies the IRS has in place.
 - B. Evaluated the procedures to ensure that the IRS provided adequate guidance for QSS tax analysts to select returns in the prescribed order as outlined in the Internal Revenue Manual while conducting site reviews.
 - C. Evaluated sufficiency of QSS tax analysts' training for providing adequate instruction to perform site and return reviews.
 - D. Determined whether the procedures and policies provide adequate guidance for QSS tax analysts to assess the overall accuracy of returns.
 - E. In order to project the results, selected a statistically valid sample of 44 tax return reviews from the population of 298 tax return reviews from the 2015 Filing Season¹ to assess for mathematical accuracy and application of tax law. We used a confidence interval of 90 percent, a precision level of ± 5 percent, and an expected error rate of 5 percent.
 - F. For the sample of 44 tax returns evaluated, obtained access to the Quality Program Office SharePoint site that contains QSS returns documentation and assessed the documentation for completeness.
 - G. Compared the tax return accuracy rate that we found in our sample to the Fiscal Year² 2015 rate reported by the IRS. We met with Quality Program Office officials to identify reasons for the difference in accuracy rates.
 - H. Assessed the reasons why field performance reviews were not completed in the 2014 and 2015 Filing Seasons and the effect to the QSS program.

¹ The period from January through mid-April when most individual income tax returns are filed.

² Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.



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- I. Evaluated the reasons why no desk reviews were completed in the 2015 Filing Season. We evaluated all desk reviews performed by the Chief, Quality Program Office, during the 2014 Filing Season to determine what discrepancies were found.
 - J. Obtained and reviewed documentation that all new site reviews were conducted by the SPEC function relationship managers during the 2015 Filing Season.
 - K. Determined if QSS reviewers were biased in their selection of tax returns for review at sites visited. (Did analysts randomly pick three tax returns prepared by volunteers for evaluation or did they pick the easiest returns with the fewest tax issues?) We used the SAS Enterprise Guide to match the Volunteer Program QSS reviewed sites, using the SIDNs, against the Return Transaction File Selected Data (Subset)³ for Processing Year⁴ 2015.
 - L. Evaluated the overall Volunteer Program tax returns prepared during the 2015 Filing Season to determine the number of errors and calculate the accuracy rate.
- II. Evaluated the QSS site selection process to determine if sites are selected based on a valid statistical sample and if the IRS adheres to its IRS site selection procedures.
- A. Obtained the statistical sampling methodology and calculation from the SOI function and determine if it is sufficient for selecting a statistical sample of sites and returns.
 - B. Evaluated the Quality Program Office's 2015 Filing Season list of VITA/TCE sites that the Quality Program Office provided to the SOI function to be included in the sample selection process. Using the list of VITA/TCE sites in the SPECTRM, we matched all sites meeting the Quality Program Office's site selection criteria to the list provided to the SOI function to ensure that all sites were included. We matched all sites that meet the exclusion criteria to the list provided to ensure that these sites were omitted.
 - C. Reconciled the SOI function's universe of VITA/TCE sites used to select the statistical sample to the Quality Program Office's list to determine if the SOI function included all required sites in the universe from which the sample was selected.
 - D. Evaluated the Quality Program Office's site list of sites visited during the 2015 Filing Season to determine if those sites matched the site list provided by the SOI function.
 - E. Identified what the SOI function would consider a sufficient reason to invalidate the statistical sample.

³ The Return Transaction Files are data files created from IRS systems (Customer Account Data Engine and Legacy).

⁴ The calendar year in which the tax return or document is processed by the IRS.



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- F. Determined if the SOI function incorporates an overage percentage into the calculation and, if so, determined the percentage.
 - G. Coordinated with TIGTA's contract statistician and provided the SOI function statistical sample methodology and statistical formula for evaluation of the SOI function sampling method.
- III. Evaluated the SPEC function's oversight of the Volunteer Programs sites. We reviewed all 103 site reviews completed in the 2015 Filing Season to assess adherence to the Quality Site Requirements.
- IV. Determined if IRS corrective actions to address recommendations in the prior audits have been implemented. We interviewed SPEC function officials and reviewed documentation. Corrective actions reviewed included that the IRS:
- A. Revised the site visit checksheet to ensure that volunteers and site coordinators understand the process to report willful acts of fraud at sites and required that signs are posted to alert taxpayers of the process to report improper activity.
 - B. Ensured that referrals reporting improper activities are properly documented, investigated, and resolved.
 - C. Developed an initiative to help reduce or eliminate paper products at Volunteer Program sites.
 - D. Revised the managerial checksheet used for the QSS reviews to include a focus on tax return selection and documentation standards.
 - E. Continued to emphasize to volunteers the necessity of reviewing Form 13614-C, *Intake/Interview and Quality Review Sheet*, with taxpayers during tax return preparation to ensure that tax returns are prepared accurately.
 - F. Established guidelines for recommended due diligence for volunteers when preparing tax returns.

Internal controls methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We assessed the reliability of Returns Transaction File data by reviewing existing information about the data and the system that produced them. We determined that the data were sufficiently reliable for purposes of this report. We determined that the following internal controls were relevant to our audit objective:

- Analyzed the Internal Revenue Manual and determined the procedures and processes that govern the QSS program and the personnel that conduct the QSS reviews.



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- Reviewed training material and the implementation of training. We conducted interviews with SPEC function executives, SOI function personnel, QSS reviewers, and Territory managers to determine whether internal controls were in place and enforced.
- Analyzed the SOI function methodology and calculations for site selection and accuracy rate adherence.
- Reviewed a statistically valid sample of tax returns reviewed by QSS reviewers during the 2015 Filing Season and a review of all 2015 Filing Season site reviews.



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Appendix II

Major Contributors to This Report

Russell P. Martin, Assistant Inspector General for Audit (Returns Processing and Account Services)

Allen Gray, Director

Paula W. Johnson, Audit Manager

Jean Bell, Lead Auditor

Ashley Burton, Auditor

Audrey Graper, Auditor

Ed Moon, Auditor

James Allen, Information Technology Specialist



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Appendix III

Report Distribution List

Commissioner
Office of the Commissioner – Attn: Chief of Staff
Deputy Commissioner for Services and Enforcement
National Taxpayer Advocate
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
Director, Office of Program Evaluation and Risk Analysis
Director, Stakeholder Partnerships, Education and Communication, Wage and Investment
Division
Director, Statistics of Income
Director, Office of Audit Coordination



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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 – Potential; 162 volunteer sites were erroneously identified as inactive during the 2015 Filing Season¹ and, therefore, might not be included in the list provided to the SOI function for its use in selecting the statistically valid sample of sites for a 2016 Filing Season QSS site review (see page 10).

Methodology Used to Measure the Reported Benefit:

We identified 162 volunteer sites that were erroneously recorded as inactive in the IRS's SPECTRM system. These sites were listed as not active for the 2015 Filing Season and, as such, might be excluded from the selection process to provide sites to the SOI function for its use in selecting the statistically valid sample of sites for a 2016 Filing Season QSS site review. Because of the internal control deficiency, the reliability of the information the IRS is reporting about the Volunteer Program's operations is diminished.

¹ The period from January through mid-April when most individual income tax returns are filed.



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Appendix V

Form 6729, Site Review Sheet

Form 6729 (Rev. October 2014)	Department of the Treasury - Internal Revenue Service Site Review Sheet	Date of review
Site name	SIDN	Reviewer name or SEID
A. Review conducted by <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> TC <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopper <input type="checkbox"/> Partner	B. Type of review <input type="checkbox"/> QSS Review <input type="checkbox"/> Field Site Visit <input type="checkbox"/> Remote Site Review <input type="checkbox"/> SPEC Shopping <input type="checkbox"/> Partner Review <input type="checkbox"/> Other	C. Advanced notice <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced
<p>Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly Programs. Do not enter any information that identifies a specific person in the comments box. NOTE: The term "coordinator" includes both site coordinators and local coordinators. Questions used to determine how to answer the measurement question are in <i>italics</i>. Comments are required for answer options which are underlined. The measurement questions for determining if a site review is adhering to a QSR are in bold. Note: Each met measurement question is valued at 10%. If all ten measurement questions are met, the site is rated at 100%.</p>		
QSR # 1: Certification		Comments
1 <i>Are all volunteers certified in Volunteer Standards of Conduct?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-not certified</u> <input type="checkbox"/> <u>No-unable to verify</u>		
2 <i>Is there a process to confirm volunteers completed the Intake/Interview and Quality Review Training, when required?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>		
3 <i>Are all volunteers who address tax law issues certified in tax law?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-not certified</u> <input type="checkbox"/> <u>No-unable to verify</u>		
4 Did the site meet the components for QSR #1? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>		
5 Did the coordinator complete site/local coordinator training? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>		
QSR # 2: Intake and Interview Process		Comments
6 <i>Are out of scope returns prepared at the site?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>		
7 <i>Are all volunteers using a correct intake and interview process for every return?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Not verifying taxpayer (or spouse) identity</u> <input type="checkbox"/> <u>No-Not using Form 13614-C</u> <input type="checkbox"/> <u>No-Not verifying taxpayer/dependent TINs</u> <input type="checkbox"/> <u>No-Not interviewing the taxpayer</u> <input type="checkbox"/> <u>No-Not using Form 14446 (FSA Site)</u> <input type="checkbox"/> <u>No-Not reviewing Form 13614-C</u> <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>		
8 Did the site meet the components for QSR #2? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>		
9 <i>Is there a process which ensures returns are within scope and volunteer preparers are assigned returns at their certification level?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Not identifying out of scope issues</u> <input type="checkbox"/> <u>No-Not identifying volunteer/return certification levels</u> <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>		



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QSR # 3: Quality Review Process	Comments
10 Are quality reviewers using a correct quality review process for every return? <input type="checkbox"/> Yes <input type="checkbox"/> No-Using an unapproved method <input type="checkbox"/> No-Does not quality review all returns <input type="checkbox"/> No-Other <input type="checkbox"/> No-Incomplete quality review process <input type="checkbox"/> N/A-FSA Only Site	
11 Are volunteers advising taxpayers of their responsibility for the information listed on their return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site	
12 Did the site meet the components for QSR #3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
13 Is there a process which ensures returns are within scope and quality reviewers are assigned returns at their certification level? <input type="checkbox"/> Yes <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not identifying out of scope issues <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not identifying reviewer/return certification level	
QSR # 4: Reference Materials	Comments
14 Are all required reference materials available at the site? <input type="checkbox"/> Yes <input type="checkbox"/> No-Publication 17 not available <input type="checkbox"/> No-Publication 4012 not available <input type="checkbox"/> No-Other	
15 Is there a process which ensures all volunteer alerts are reviewed by all tax law certified volunteers? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 5: Volunteer Agreement	Comments
16 Are all Forms 13615 signed and dated by the volunteer and approving official? <input type="checkbox"/> Yes <input type="checkbox"/> No-Not signed/dated by approving official <input type="checkbox"/> No-Not signed/dated by volunteer <input type="checkbox"/> No-Unable to verify	
17 Were any violations to the Volunteer Standards of Conduct identified? <input type="checkbox"/> No violations identified <input type="checkbox"/> Yes-Violation to VSC 4 <input type="checkbox"/> Yes-Violation to VSC 1 <input type="checkbox"/> Yes-Violation to VSC 5 <input type="checkbox"/> Yes-Violation to VSC 2 <input type="checkbox"/> Yes-Violation to VSC 6 <input type="checkbox"/> Yes-Violation to VSC 3	
18 Is VolTax information displayed at the site? <input type="checkbox"/> Yes <input type="checkbox"/> No	
19 Did the site meet the components for QSR #5? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 6: Timely Filing	Comments
20 Are timely filing requirements met? <input type="checkbox"/> Yes <input type="checkbox"/> No-Form 8879 not signed, if applicable <input type="checkbox"/> No-Not transmitting timely <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not retrieving acknowledgments timely <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not notifying taxpayers of rejects timely	



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	QSR # 7: Civil Rights	Comments
21	Is the current Civil Rights poster displayed at the first point of contact? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 8: Site Identification Number		Comments
22	Is the site using the correct SIDN? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 9: Electronic Filing Identification Number		Comments
23	Is the site using the correct EFIN? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site	
QSR # 10: Security, Privacy and Confidentiality		Comments
24	<i>Is there a process which identifies every volunteer who prepares, corrects, or changes a tax return?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
25	<i>Are adequate security measures taken to protect electronic equipment?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
26	<i>Is taxpayer information safeguarded and properly disposed?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No-Not clearing cache timely (FSA Only Site)	
27	<i>If Section 7216 is applicable, are consent notices properly secured and maintained?</i> <input type="checkbox"/> Yes-Consent notices properly secured <input type="checkbox"/> N/A-Consent notices are not required <input type="checkbox"/> No-Consent notices not properly secured <input type="checkbox"/> N/A-FSA Only Site	
28	Did the site meet the components for QSR #10? <input type="checkbox"/> Yes <input type="checkbox"/> No	
29	Are all volunteers wearing or displaying their name to taxpayers they assist? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Site Operations		Comments
30	Is the site operating information correct in SPECTRM? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Adherence to Quality Site Requirements		Comments
31	What is the overall Quality Site Requirement Adherence Rating?	Measurement of this question is based on the answers to questions 4, 8, 12, 14, 19-23, and 28.
Remarks		

