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TAX
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Better Training
Needed for IRS' New
Telephone Assistors



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The Honorable J. J. Pickle
Chairman, Subcommittee on Oversight
Committee on Ways and Means

The Honorable Doug Barnard, Jr.
Chairman, Subcommittee on Commerce,
Consumer, and Monetary Affairs
Committee on Government Operations
House of Representatives

This is our report on the Internal Revenue Service's training program for new telephone assistors. Assistors are the people who answer taxpayers' questions about tax law, their accounts and other issues related to filing their tax returns. This report makes several recommendations that we believe would improve the training provided for this demanding job.

We are sending copies of this report to other congressional committees, the Commissioner of Internal Revenue, and other interested parties.

The major contributors to this report are listed in appendix III. Please contact me on (202) 272-7904 if you have any questions.

A handwritten signature in cursive script that reads "Paul L. Posner".

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and Administration Issues

Executive Summary

Purpose

The Internal Revenue Service's telephone assistance program is the agency's primary method of answering taxpayer questions. During the past several years, congressional and public concern about the accuracy of these answers has increased. Tests done by GAO in 1988 and 1989 showed that IRS' assistors incorrectly answered about one-third of the tax law questions they were asked in the tests.

Several factors affect IRS' ability to assist the public with accurate answers to their tax questions. These include the ability to hire high quality employees as assistors, effectively manage them, and provide the necessary training to prepare them for their demanding task. This report provides GAO's assessment of the development and delivery of IRS' training program for the approximately 1000 new assistors hired each year and identifies changes that could improve training effectiveness. GAO is also examining other factors that affect assistor performance and will report on these issues separately.

Background

Both GAO and IRS tests of assistors' accuracy in answering tax law questions identified training as one of the critical factors contributing to the error rates. IRS undertook steps to strengthen assistor performance, including several to improve training, and during the 1990 filing season the GAO and IRS test error rates dropped to about 22 percent. IRS developed a probe and response guide that provides step-by-step procedures to help assistors answer taxpayer questions accurately. IRS has established a goal of reducing the error rate to 15 percent for 1991. IRS officials said they believe additional improvements in training are needed.

Training for new assistors (called Phase 1 training) consists of 6 weeks of classroom instruction and 2 to 4 weeks of on-the-job training. The classroom curriculum covers tax law, research techniques, communication skills, and related subjects. At the end of on-the-job training, where trainees have the opportunity to answer taxpayer questions and receive any needed remedial training, instructors determine whether trainees can be certified as job-ready assistors.

GAO did audit work at four IRS district locations and at the IRS National Office and based its review on IRS training guidelines and on generally accepted training practices.

Results in Brief

GAO is encouraged by the recent improvement in IRS' telephone accuracy rates and believes that enhanced probe and response guides provided to

IRS telephone assistors may have helped. GAO agreed with IRS that further training improvements are needed to continue reducing the error rate.

GAO has identified areas needing improvement that can better ensure that assistor trainees completing the program are adequately prepared for the job. Materials used in the course have not been sufficiently evaluated for effectiveness. The task forces that developed these materials lacked experience and training in writing course materials. Classroom written tests did not adequately measure knowledge and skills, and the certification process—which is intended to verify that trainees are ready to work independently—did not measure overall job readiness. Problems with the training program may be further heightened by the current policy for selecting instructors, which does not ensure that only capable instructors teach the course.

Principal Findings

Development and Revision of Training Materials Needs Improvement

IRS revises its Phase 1 training materials using a task force of assistors from IRS regions. A new task force is assembled each year. Its membership generally has little or no background in developing or revising course materials. As a result, course materials require substantial reworking after the task force is disbanded. (See pp. 15-18.)

Course development principles and IRS guidance call for new or revised course materials to be evaluated before they are used in the classroom. Although the course has undergone substantial change, evaluations have been limited. Tests of the materials on a small group or pilot test basis—important evaluation steps—are generally not done. (See pp. 18-21.)

Tax Law Tests Do Not Provide Adequate Confidence That Trainees Will Perform Well

Phase 1 written tax law tests cover about half of stated course objectives. Also, a trainee can pass the tests by passing as few as one-third of the total tax law objectives taught. In addition, the tests rely heavily on questions that can be answered with a “yes” or “no” and include few questions that test important communication skills. Because IRS job standards call for assistors to avoid yes/no answers to taxpayer questions, trainees are being tested in a manner largely inconsistent with expected job performance. Key dimensions relevant to the job, such as the ability

to probe for underlying facts and concerns prompting the caller's question, are not adequately tested. (See pp. 25-27.)

On-The-Job Instruction Does Not Ensure That Trainees Are Job-Ready

Success in producing job-ready assistors also depends heavily on transferring complete performance information on each trainee from classroom instructors to on-the-job training instructors, who are then to develop and deliver training to meet individual needs. Classroom instructors do not generally record results of classroom exercises and workshops, relying instead primarily on the limited coverage supplied by written tests to evaluate trainees. Weaknesses not identified on the tests, such as communication and research skills, are often not recorded. As a result, on-the-job training instructors have limited opportunity to identify and remedy all trainee weaknesses. (See pp. 29-35.)

The trainee certification process at the end of on-the-job training provides little assurance that trainees are ready to answer taxpayers' questions. There are no standard performance criteria or tests to evaluate overall trainee proficiency. Although instructors monitor trainees' answers to taxpayer calls, on-the-job training usually takes place before the filing season. According to IRS officials, taxpayers ask few tax law questions before the filing season. (See pp. 35-37.)

Teaching Linked to Promotion, Not to Ability

IRS' Taxpayer Service Division policy requires that all assistors, as a condition for promotion to GS-9, become instructors. This direct relationship between promotion and instructing does not appear to be compatible with ensuring that only capable instructors teach the course. Two of the 15 instructors GAO observed were identified by IRS as having serious problems as teachers. (See pp. 40-42.)

Recommendations

GAO makes several recommendations to the Commissioner of IRS. When implemented, GAO's recommendations should help IRS better ensure that its training program effectively prepares its taxpayer assistors to accurately communicate with the public. Chief among these are recommendations designed to bring greater expertise to bear in preparing, evaluating, and delivering course materials and to strengthen trainee testing, on-the-job training, and related procedures leading to certification for job readiness. GAO's recommendations are consistent with several of those set forth in a February 1990 IRS internal report on training.

Agency Comments

In comments on a draft of this report, IRS said that it generally agreed with GAO's recommendations. In most cases, IRS identified actions it would take to implement the recommendations. In other cases it indicated that more information would be gathered before deciding on a course of action. IRS disagreed, however, with one of GAO's major recommendations which would require trainees to pass all tax law course objectives tested.

Trainees are now required to pass only 23 of the 34 objectives tested, but IRS said that objectives not met in the classroom must be met and certified in the subsequent on-the-job training. GAO found several problems in on-the-job training that raise substantial questions about its effectiveness in correcting trainee weaknesses. Accordingly, GAO continues to believe that requiring trainees to pass all objectives tested will provide the best assurance that these employees will give the public the right answers to their tax law questions.

GAO believes the actions IRS proposed are largely responsive to the recommendations and, when fully implemented, should result in better prepared assistors. IRS' comments and GAO's views are included in the relevant chapters of this report and in appendix II.

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Abbreviations

ARTS	Automated Regional Training System
BITC	Basic Instructor Training Course
CDI	Course Developer Instructor
IRS	Internal Revenue Service
ITCSS	Integrated Test Call Survey System
OJT	on-the-job training
QMIS	Quality Management Information System
RLI	Regional Lead Instructor
TSMIS	Taxpayer Service Management Information System
TSR	Taxpayer Service Representative
TSS	Taxpayer Service Specialist

Introduction

During prior filing seasons, we have reported on the Internal Revenue Service's (IRS) Toll-Free Telephone Assistance Program. The accuracy with which IRS' assistors—the people who answer the telephones—have responded to our test tax law questions has been a source of concern. In 1988, assistors answered questions correctly only 64 percent of the time, and in 1989, they answered questions correctly 66 percent of the time. In March 1989 testimony before the Subcommittee on Oversight, House Committee on Ways and Means, we noted that training is one area that can affect the quality of assistor performance.

In 1990, the assistor accuracy rate rose significantly. During that filing season assistors answered test questions correctly 78 percent of the time. We and IRS are encouraged by that increase. However, the Commissioner of IRS stated in his March 1990 congressional testimony, and we agree, that the accuracy rate should be further improved. IRS has established an accuracy goal of 85 percent for the 1991 filing season.

Because training is one of the critical factors that affects the quality of assistor performance, we decided in 1989 to review the development and delivery of the Taxpayer Service Division course for new telephone assistors, "Basic Taxpayer Service Training-Phase 1."

Rapid turnover of assistors requires that large numbers of new assistors be trained each year. In 1989, IRS reported that for the prior 3 years, attrition rates for telephone assistors averaged from 27 to 38 percent compared to a 10 percent attrition rate for all government employees. IRS' National Office does not have data available on the number of telephone assistors trained, but IRS estimates that at least 1500 new assistors have been trained each year for the past 3 years.

IRS has taken steps to improve assistor performance by developing a probe and response guide¹ and by conducting studies of its training organization and programs. We believe that both of these initiatives contributed to the 1990 filing season improvement in assistor accuracy as measured by IRS and our tests. The assistor accuracy rate has gone up from 64 percent in 1988 to 78 percent in 1990. IRS' studies portend more changes to the training program, the functions that assistors perform, the manner in which those functions are accomplished, and the knowledge and skills assistors will need to accomplish their work.

¹The probe and response guide provides step-by-step procedures to help assistors answer taxpayer questions accurately.

We recognize that many factors other than training affect assistor accuracy. These include the quality of the work force IRS can recruit and hire, the availability of automated information systems and financial resources, management priorities, and assistor work load. This report deals only with training. We are currently examining several other factors that affect assistor performance, and those findings will be reported separately.

IRS' Toll-Free Telephone System

The Taxpayer Service Division's mission is to help citizens with their tax problems. Taxpayer Service provides assistance at over 546 walk-in offices, 32 toll-free telephone sites, and through correspondence with taxpayers. The toll-free telephone system is the primary means by which taxpayers contact IRS, accounting for about 80 percent of all contacts. IRS records show that during fiscal year 1990, the toll-free sites responded to over 41 million taxpayers.

Categories of Telephone Assistors

The Taxpayer Service Division employs two categories of assistors. The Taxpayer Service Representative (TSR) is the entry level position for most new assistors. They are usually hired at general schedule grades 4 or 5 and can generally progress to grade 7. Starting salaries range from \$15,171 to \$16,973. The minimum hiring qualification for this position is 2 years of general experience that demonstrates an aptitude to meet and deal with the public and an ability to understand and apply rules and regulations. TSRS typically act as frontline assistors, providing the initial contact with taxpayers and answering less complex questions. If a taxpayer's question deals with a complex issue, the assistor can refer the call to a backup assistor who has more training in the particular issue. The backup is usually the second category of assistor, a Taxpayer Service Specialist (TSS).

TSSs are usually experienced assistors and are typically general schedule grades 5 to 9. TSS duties, in addition to answering taxpayer telephone calls, include public speaking, small business workshops, quality review activities, and instructing Taxpayer Service courses. As a condition for promotion to GS-9, Taxpayer Service requires TSSs to become certified IRS instructors and complete two college level accounting courses.

Because of the increased volume of calls toll-free sites receive during the filing season, IRS boosts their staffs with seasonal TSRS. Of the approximately 4,700 assistors IRS employed during the 1990 filing season, 1,850 were seasonal TSRS.

Basic Taxpayer Service Assistor Training

Development of Taxpayer Service training is the joint responsibility of IRS' Taxpayer Service and Human Resources Divisions. Taxpayer Service identifies assistors' training needs, and Human Resources, using Taxpayer Service assistors, develops or revises the needed training courses and materials. When supplementary training materials related to assistor skills such as communication and listening are required, IRS sometimes contracts for the materials' development with outside firms.

Training for both permanent and seasonal assistors begins with Basic Taxpayer Service Training-Phase 1, which provides extensive tax law information and includes several weeks of on-the-job training (OJT) at the trainees' call sites. It is the primary training given to assistors on many individual tax law issues, on how to complete individual income tax returns, and on how to research tax law publications. Phase 1 is the principal training course that addresses communication techniques, including how to probe for information to target taxpayer questions and determine the pertinent facts in individual tax situations.

Phase 1 Classroom Training

Phase 1 covers basic individual tax law, employment taxes, handling taxpayer notice inquiries, communication skills, and research techniques. The course is designed to last nearly 6 weeks. In the four locations we reviewed, Phase 1 was taught in a traditional classroom setting with about 20 to 30 trainees in each class. Trainees read from course materials and IRS publications and participate in question-and-answer sessions related to the readings. Trainees complete and discuss written problems, practice filling out tax forms, and occasionally break up into smaller groups to take part in scripted role-playing exercises called job practices. There are also workshop sessions where trainees work individually on written exercises related to the lesson material. To complete the classroom portion of Phase 1, a trainee must pass five written tests.

Phase 1 instructors are to document trainee performance in individual Student Development Guides and record test score information as well as their observations of trainee strengths and weaknesses during all activities. This information is to be used to develop appropriate OJT for each trainee.

Phase 1 OJT

Upon successful completion of the classroom portion of Phase 1, trainees proceed to OJT, which is designed to remedy trainee weaknesses identified in class and to confirm and enhance technical and procedural concepts as well as communications and researching skills. OJT takes

place at the trainees' district sites and is anticipated to last 2 to 4 weeks. OJT instructors conduct the training under the supervision of group managers. OJT instructors are to develop individualized training plans based on weaknesses documented by classroom instructors in the Student Development Guides. The group manager reviews training plans to ensure that all needed training is addressed. Training activities are to be included for each unmet lesson objective. These activities include verbal and written exercises, lessons taught in a classroom setting, one-on-one coaching, and role-playing.

OJT includes classroom training in local procedures as well as hands-on experience answering telephone inquiries with an OJT instructor standing by to assist when necessary. The group manager is responsible for monitoring trainee progress and—at the conclusion of OJT—for determining whether each trainee is job ready. If the trainee is determined to be job ready, the manager certifies the trainee and releases him or her to perform job duties independently. If not, the manager is to request extended OJT and continue modifying the training plan until the trainee has satisfactorily demonstrated the ability to do the job.

IRS Efforts to Improve Training

IRS currently has a variety of initiatives under way or recently completed that address training and performance deficiencies. These include the following:

- **Development of probe and response guides:** During the 1990 filing season IRS assistors used written desk guides developed by the National Office and several regions to provide assistors with standards for answering taxpayer questions. IRS has developed a revised national guide and plans to incorporate it into the training program.
- **Analysis of assistors' tasks:** This study is being done by an outside consultant who is surveying a cross-section of permanent full-time and seasonal assistors to identify what assistors do on the job. The training program can be developed or validated against the job requirements identified by the study.
- **Taxpayer Service's Training Quality Improvement Project Team:** This team was made up of 13 knowledgeable and experienced representatives of IRS districts, regions, and the National Office Taxpayer Service and Human Resources Divisions. Their report, which was issued in February 1990, concluded that the Taxpayer Service training program had not developed in its assistors the skills and knowledge needed to improve assistance to the public. The recommendations made by this

Quality Improvement Project team that are related to our work are included in appendix I.

- Training 2000: This 1989 report, which addressed IRS' entire training organization, concluded that IRS will have to significantly change how it delivers training and expand the skills of its training staff in order to take advantage of the benefits of new technologies and respond to the changes in the work force and workplace.
- Human Resources in Taxpayer Service: A Quality Improvement Project: This 1989 report assessed the effects of the management of human resources on the quality of service delivered at the toll-free sites. The report (1) identified a strong relationship between quality of responses and the experience levels of employees and (2) contained several recommendations for improving employee satisfaction, retention, and quality of service.

Objectives, Scope, and Methodology

The objectives of our review were to (1) assess whether the training IRS develops and delivers to its new taxpayer assistors ensures that the assistors can accurately respond to taxpayers' questions and (2) identify changes that can improve the effectiveness of the training. To address these objectives, we examined the policies and procedures related to both the development and the delivery of Basic Taxpayer Service Training-Phase 1.

We did our work at four Taxpayer Service toll-free telephone sites in three IRS regions: the Seattle and Los Angeles/El Monte Districts in the IRS Western Region, the Philadelphia District in the Mid-Atlantic Region, and the Dallas District in the Southwest Region. We selected the locations primarily on the basis of the 1989 telephone site accuracy rates, Phase 1 training schedules, and their geographic distribution. We also did work at the IRS National Office in Washington, D.C. We reviewed IRS reports relating to the training program. Additionally, we identified 189 Taxpayer Service instructors nationwide who had taught Phase 1 training in 1989. We sent a questionnaire to each to obtain their opinions and observations on several aspects of the training (167, or 88.4 percent, responded).

We based our review of the development of Phase 1 on IRS' directives and on recognized training practices that we identified through a literature search and discussions with our training experts and training experts from universities, the Office of Personnel Management, and IRS. We also contracted with an outside consultant, who has expertise in training and testing, to advise us on the validity and appropriateness of

the course materials and written tests in particular and the course in general. We examined the policies and procedures related to writing, evaluating, and revising Phase 1 course materials and tests.

We also examined (1) the task force course development process, (2) the course validation process, (3) testing standards for successfully completing Phase 1, and (4) the course evaluation and feedback process. Specifically, we observed task force meetings held to revise and update Phase 1 course materials and interviewed officials who managed the course development process. We administered a questionnaire to the participants of the 1989 and 1990 task forces (12, or 92 percent, responded) and to the 6 selecting officials of the 1989 task force (100 percent responded). Finally, to analyze the readability of sections of IRS' Publication 17, which is frequently used in Phase 1 training, we used a computerized version of the Flesch-Kincaid readability formula, which is a measure of reading difficulty used by trainers in IRS, the armed services, and other organizations.

For our review of Phase 1 course delivery, we evaluated the adequacy of current policies and procedures, both in the classroom and in OJT, to ensure that (1) the trainees are job ready when they complete Phase 1 training and OJT and (2) those who teach Phase 1 are capable instructors.

We judgmentally selected and tracked the progress of 32 trainees from the beginning of Phase 1 in 1989 through the end of OJT to determine whether all trainee weaknesses had been identified, documented, and remedied. We reviewed and analyzed classroom performance records, OJT plans, and monitoring, evaluation, and certification records. We conducted structured interviews with 18 OJT instructors and 12 group managers who were responsible for OJT of 1989 Phase 1 trainees in the districts we visited. We interviewed classroom instructors, training officials, division chiefs, and other managers at all locations. Finally, we observed Phase 1 classroom training, workshops, and job simulation exercises at the four locations we visited.

To evaluate the level of trainee performance after certification, we reviewed the performance monitoring and evaluation files of as many assistants as possible who had taken Phase 1 during 1988. Time available to us permitted the review of 115 files. With regard to assessing the instruction provided, we reviewed the instructor performance evaluation records of the 1989 Phase 1 instructors at each site visited. We interviewed training officials to determine whether Phase 1 instructors

are believed to be capable teachers. We also reviewed local guidance and training documents and interviewed training coordinators and branch managers to help assess the effectiveness of instructor selection and assignment policies and practices.

We did our work from January 1989 to July 1990 in accordance with generally accepted government auditing standards. The Internal Revenue Service provided written comments on a draft of this report. These comments are presented and evaluated in chapters 2 through 5 and are included in appendix II.

Changes Needed in Developing and Revising Phase 1 Training

The task force approach IRS uses to develop and revise Phase 1 training materials has not worked well. Each year, IRS convenes a task force of seven assistors, one from each IRS region, to revise Phase 1 on the basis of changes to the tax law and assistor job requirements as well as on training officials' suggestions for course redesign. The course materials prepared by the task forces often require major reworking. Problems with the process for selecting task force members and the training, preparation, and clerical support they are provided contribute to these unsatisfactory results.

Additionally, despite substantial changes to Phase 1 over the past decade, IRS has not sufficiently evaluated the effectiveness of the current set of course materials. Recognized course development procedures specify that such materials should undergo a structured evaluation process to identify errors, inconsistencies, and weaknesses and to validate the materials' effectiveness. According to IRS officials, budget and time constraints have precluded comprehensive course material evaluation. Without adequate evaluation, IRS has no assurance that the training it provides to new assistors is effective.

Task Force Approach Is Not Working Well

Taxpayer Service and Human Resources generally update training materials annually to reflect changes in tax law and course content. To make these changes, each of IRS' seven regions selects one assistor from a district office to serve on the Phase 1 task force. An Employee Development Specialist from Human Resources supervises the task force as its project manager and is aided by one or more Taxpayer Service advisors who are technical experts. The task force meets for 5 weeks beginning in January at the National Office. The task force course revisions are initially reviewed by the project manager for adherence to the guidance given to the task force. They are then reviewed by Taxpayer Service personnel and the Technical Publication Branch for technical accuracy. Reviews are completed in May, and in June the task force project manager incorporates review comments into the course materials. Following this, the materials are printed, which requires about 1 month. In August, the new manuals are ready for distribution and use in Phase 1 classes, which generally begin in September or October.

When course development projects require training specialists who are not available in-house, IRS has used training contractors to produce supplementary Phase 1 course materials. For example, in 1988 IRS contracted with training experts to develop the design of job simulation exercises.

**Task Force Work Products
Required Major Revisions**

Although the task force approach is a generally accepted method within IRS for writing training materials, the Phase 1 task forces that we observed were not efficiently accomplishing their assignment. According to IRS training officials, materials written by Phase 1 task force members often required substantial revision and contained substantive errors. The task force project manager and Taxpayer Service advisors responsible for guiding the work of the task forces routinely rewrote a large portion of the task forces' final products.

**Task Force Members Did
Not Always Possess the
Necessary Skills**

IRS did not always select assistants with appropriate skills to serve on Phase 1 task forces. The Internal Revenue Manual requires that individuals selected for task forces demonstrate (1) high technical expertise, (2) good writing ability, and (3) quick learning ability. Although selecting officials in the districts said that they used these criteria when choosing a task force member, the task force manager questioned if the district officials selected the best available participants.

According to both the task force project manager and the Taxpayer Service advisor, four of the six 1989 task force participants lacked the writing, logic, and organizational skills needed to successfully accomplish the work. The project manager said that the other two task force members were good writers, and one was asked to stay an additional month to help revise materials prepared by other participants.

For selection of the 1990 task force participants, the National Office outlined additional qualifications in the request letter sent to the regions. These included recent Phase 1 teaching experience and skill in probing and teaching techniques. They also requested that biographical information be sent to the National Office for each individual selected. However, the qualifications were not adhered to in every instance. Although the National Office was informed in advance that one region would send, for the second year in a row, an individual who had no teaching experience, the National Office decided to allow that individual to participate. According to the task force manager, a regional official said that the region did not have anyone with teaching experience who was willing to work in Washington for 5 weeks.

Task Force Training, Preparation, and Experience Were Inadequate

Although assistors were familiar with tax law and procedures, those serving on task forces generally were not trained in course development and lacked adequate preparation and experience. Telephone assistors have little opportunity to develop course material writing skills. Typically, their writing experience is limited to preparing taxpayer referrals and correspondence. Of the 12 task force participants from 1989 and 1990 who responded to our survey, only 1 had received training in writing course materials. Furthermore, none of the participants had previous experience serving on a course material development task force.

Preparation afforded the task forces was also limited. During the first 2 days, training advisors present orientation on writing, course development, and task force expectations. However, 10 of the 12 task force members we surveyed said that IRS should give task force members more training in writing course materials prior to task force participation.

The IRS Training Quality Improvement Project team was also concerned about the expertise and knowledge of training development task forces. It recommended that IRS establish resident lead instructor positions in each medium and large district office to serve on a rotational basis as both task force participants and local training coordinators. Additionally, the team recommended the establishment of a training and development center, which would serve as a focal point for the training expertise that would be helpful in the design and development of courses and course materials.

Task Force Did Not Receive Adequate Clerical Support

Phase 1 task force members generally did not have word processing skills or adequate clerical support. Consequently, they prepared handwritten lesson drafts. Word processing of the drafts was done by an outside contractor who often took several weeks—at times up to 6 weeks—to return the typed lesson drafts. As a result, the task force members were not able to review and edit typed copies of all of their work. According to our consultant, this is a problem for the task force participants because it is difficult to visualize a final product and make necessary corrections from handwritten drafts.

Because typed drafts from the word processing contractor were often returned after the task force had disbanded, further revisions were left to the task force project manager. According to Taxpayer Service officials, this increased the burden on the manager and on subsequent

reviewers to make needed revisions. It also increased total course material preparation time and limited the time available for testing and evaluation of course materials.

The IRS Training Quality Improvement Project team expressed concern about the inefficient production of training materials and recommended that IRS automate the development of training materials.

Better Testing and Evaluation of Course Materials Needed

IRS has not sufficiently tested and evaluated the effectiveness of Phase 1 course materials to determine the effect of changes made in tax law and course design during the 1980s. Without such evaluation, IRS cannot ensure that trainees are learning what they need to know to become qualified assistors. Additionally, course inadequacies have not always been identified and remedied until after the materials have been printed, distributed, and used in the classroom.

Course development practices recognized by trainers from the academic community, IRS, and other government agencies specify that new or substantially revised course materials should undergo an evaluation process before they are used in the classroom. This evaluation process is important because it identifies errors, inconsistencies, and weaknesses in the materials and helps to validate the effectiveness of the training before it is delivered to the trainee. IRS' training guidelines recommend that course designers do expert reviews and pilot tests. Further, when constrained by time or other resources, the guidelines call for course designers to do expert reviews and small group tests as the minimum that should be done to obtain reliable information about the course materials.¹

IRS has consistently done expert reviews, but it has not consistently done student-based evaluations such as small group and pilot tests. IRS officials said that a pilot test was done in 1987 and that some adjustments were made on the basis of the results, but no data about it are now available. Instead of student-based evaluations, IRS has usually used

¹(a) An expert review is conducted by a subject matter expert who has not been directly involved with the development of the course material. It includes reviewing for technical accuracy and appropriateness for the target population. (b) The pilot test is a field trial conducted under all the conditions and circumstances of actual delivery of the training. (c) Small group tests are conducted with 3 to 4 subjects in a realistic but controlled environment. The instructional designer may intervene should problems arise during the test.

instructor lesson evaluations, regional course evaluations, assistor accuracy monitoring results, and classroom test results as surrogates to identify problem training areas. However, according to National Office training officials, the regional trainers have not consistently sent the evaluations to the National Office for use by course developers. Moreover, because the training is usually delivered between September and December each year, and the course revision process begins in January, those evaluations and test results that are sent generally cannot benefit students until the following September, when the next cycle of training begins.

IRS has recognized the need for better information for course revision and development. With the help of a contractor, Human Resources and Taxpayer Service redesigned the evaluation/feedback system that provides information from the field after the course has been taught. However, with the exception of some work at one location, as of November 1990 a planned pilot test of the system had not been done, and the system had not been implemented. Further, other studies, such as an analysis of the trainees' reading skills, once planned by IRS have not been done. IRS has commissioned a task analysis of the assistor position that is scheduled to be completed in fiscal year 1991 and is expected to help verify the relevance of assistor training and testing materials.

The IRS Training Quality Improvement Project team was concerned that under the present system IRS has not done validation of training.

Course Material Problems Not Identified

IRS' failure to make adequate course material evaluations resulted in problems that affected the validity of one of the five tests given to students during the 1988 training. In 1988, Phase 1 test results received by the IRS National Office indicated a high failure rate in the first test of Phase 1 training. When the problems with the test were recognized, the National Office provided revised answer keys and guidance on dealing with the situation. However, IRS' subsequent analysis of the failure rate concluded that probing skills were tested before they had been adequately taught. (Probing is a communication technique used to obtain specific information about individual tax situations to ensure that the response to a taxpayer's question is complete and correct.) As noted earlier, because course revisions are made beginning in January, the modified test and lessons could not be used until the next fall's training sessions.

One consequence of not evaluating materials is the possibility of a mismatch between the reading ability of Phase I trainees and the reading level of the training material. IRS documents state that if the reading grade level of training materials is too high, trainees will be frustrated and not understand all of the material, which is likely to result in inadequate job performance. IRS has cited the ninth grade reading level as a benchmark for training material. A 1988 IRS Human Resources Division readability analysis found that the reading level of sections of two documents—Publication 17, Your Federal Income Tax and the Taxpayer Service Handbook, IRM 6810—both used extensively in Phase I training and by assistants on the job, exceeded the ninth grade benchmark.

The best method for determining the reading grade level for trainees is to administer a standardized reading achievement test. IRS does not use such a test. Human Resource training specialists proposed in 1988 that Taxpayer Service test the basic reading skills of both newly hired and more experienced TSRS to ensure that they match material readability; however, the proposal was rejected by the Human Resources Division in 1989 due to budget limitations.²

To determine whether the reading level of Publication 17 had changed since 1988, we sampled the readability of the 1989 version. We applied a generally accepted readability test³ to judgmentally selected sections of Publication 17 that we considered to be basic tax law material and found that it contained sections that exceeded the ninth grade benchmark training readability level. According to our test, 8 of the 14 paragraphs tested were above the twelfth grade reading level. This is significant because assistants can be hired with only a twelfth grade education.

IRS' Technical Publications Branch officials who write and revise Publication 17 told us that they assess its readability when sections become obsolete or need revision, but officials did not know when a readability analysis of the entire document was last done. The Technical Publications Branch has begun to use a computer program to identify complex passages that need simplification. However, IRS publications are written and revised primarily to serve as technical explanations of tax laws and procedures and are not written in a style or format designed for training material.

²The proposal was subsequently expanded to include testing of the trainees' and assistants' computational skills.

³We used the Flesch-Kincaid readability formula.

Consistent with our observations, the IRS Training Quality Improvement Project team was concerned that at present there is no analysis of the entry level skills and the learning characteristics of trainees.

Abbreviated Evaluation May Be Used

Although IRS has recognized the benefits of evaluation, IRS officials said that budget and time constraints prevented them from doing any of the student-based evaluations of Phase 1 training. According to IRS officials, the current budget climate has resulted in cutbacks in many human resources programs, including training. They also cited time constraints as limiting the amount of testing and evaluation possible for Phase 1 materials. The extensive rewriting and reviewing of the lesson drafts produced by the task forces result in a material preparation schedule that leaves little time for evaluation.

According to our consultant, it may not always be necessary to do all steps of evaluation before the course material is ready to be used in the classroom. When existing materials are being adapted or revised rather than newly created, some of the evaluation steps may be eliminated. The elimination of evaluation steps may be based on considerations such as the extent to which materials can practically be revised, the magnitude of the changes made since the last evaluation, and the amount of time since the last evaluation.

However, abbreviated test procedures that significantly improve course materials can be implemented without substantial increases in cost or time. IRS' own guidelines recommend that when a complete pilot test is not feasible, the course developers follow an abbreviated procedure to test course material with small group tests.

Conclusions

IRS should improve the process for its annual revision of Phase 1 course materials by (1) making changes in the training and experience level of the members of its annual task force for course material development, (2) providing adequate administrative support for the task forces, (3) improving the testing and validation of course materials, and (4) ensuring that training materials are consistent with trainees' reading abilities. Such changes may eventually help alleviate IRS' course development time constraints.

We believe that the task force approach has not been implemented properly. Using a poorly selected, untrained, and inexperienced team each

year is inefficient and does not consistently produce usable and effective training materials. Waiving required qualifications for task force membership is counterproductive to obtaining an effective task force. IRS should train and prepare its task force members for the job of course material revision and development and assign only these trained assistants to the task forces. Once task force members are trained, they should serve on a task force for more than 1 year so that each task force is composed of at least a nucleus of experienced members who can share their experience with newly selected task force members.

Given the importance of course material revision, it seems a false economy to provide inadequate administrative support for the task forces. Better administrative support would help shorten the time it takes to prepare the lesson drafts and allow more time for evaluation.

Job experience as an assistant and course development expertise are needed to create and revise Phase 1 training material. With appropriate training, task force members working with the project manager and Taxpayer Service analysts should produce improved training materials. Yet, Phase 1 course development projects may at times require expertise that is not available at IRS. In some situations contracting for training experts, as IRS has done in the past, may be more effective and efficient.

The lack of assurance that training materials are appropriate for the trainees—both in terms of readability and subject matter—should be alleviated by taking steps to evaluate revised course material before it is released for use. We recognize that IRS may have neither the resources nor the need to annually conduct all the evaluation steps outlined. But we believe, and IRS training officials agree, that the limited course material evaluation now being done is inadequate, with adverse consequences for both instructors and trainees. At a minimum, newly developed course material should undergo some form of student-based evaluation such as small group tests.

Recommendations to the Commissioner of Internal Revenue

We recommend that the Commissioner of Internal Revenue ensure that the following actions concerning course material development are taken:

- develop a corps of skilled and experienced people to provide the nucleus for each year's task force;
- provide the additional training in writing, course development, and task force expectations to ensure that all task force members are properly prepared; and

- provide adequate clerical assistance for each task force.

We recommend that the Commissioner of Internal Revenue ensure that the following steps to improve the Phase 1 course materials are taken:

- assess each year's course material revisions and conduct sufficient evaluation to ensure that the revisions are technically accurate and effectively convey the intended subject matter and
- test a sample of trainees to determine their average reading grade levels and, if necessary, revise the training materials to be as consistent as possible with trainees' reading abilities.

Agency Comments and Our Evaluation

IRS agreed with our recommendations for strengthening the annual task force that develops assistor training materials. It said that it (1) was already looking into ways to develop a corps of experienced people to serve on the task forces, (2) had prepared a checklist outlining the tasks and expectations for task force personnel, and (3) would take steps to provide adequate clerical assistance for the task forces.

IRS agreed in principle with our recommendation for evaluating the course materials each year but did not specify what action it planned to take. As we said previously, IRS seldom does student-based evaluations of the revised course materials. We believe such evaluations are important to ensure that the course materials adequately convey the subject matter to the trainees. We urge IRS to carry out such evaluations.

IRS did not agree with our recommendation to test a sample of trainees' reading levels and, if necessary, revise the course materials to be consistent with trainees' reading abilities. IRS said that its tests of student and instructor guides, which it considers to be course materials, showed that these materials did not exceed the ninth grade reading level. IRS said that, although Publication 17 is used extensively for reading assignments and on the job, it is not considered a part of the course materials.

Our recommendation is based on limited tests of Publication 17, which, as previously discussed, showed that some sections exceeded the twelfth grade reading level. And our observations of Phase 1 classes and of assistors on the job confirm that Publication 17 is an important tool for assistors both in the classroom and on the job. Although technically not a part of the course materials it seems clear to us that trainees must be able to read and understand it to complete the training and do their jobs

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effectively. Further, as noted previously, IRS' own studies have suggested the need to test trainees' reading abilities to aid in developing effective course materials. Accordingly, we stand by our recommendation.

Phase 1 Classroom Tests Inadequately Measure Trainees' Tax Law Knowledge and Skills

Phase 1 classroom tests are important because they are used to screen out trainees who are not able to complete the training. Test scores are also used to rank new assistors to determine the order in which they are called to work after they are trained. To satisfactorily complete Phase 1, trainees must pass five written tests. Three of the tests cover primarily tax law for individual taxpayers. The other two deal primarily with IRS procedures.

Each test is based on several lesson objectives taught in class. Objectives are tasks or observable behavior trainees should be able to demonstrate after completing the lesson. Trainees who fail a test may take a retest. However, if trainees fail three tests or any retest, they will, in most cases, be removed from the training program.

We reviewed the tests used for the Phase 1 training course to prepare new assistors for the 1990 filing season, focusing on the three tests covering tax law for individual taxpayers. We analyzed how the material taught in the first three units was tested because the tax law units have been tested in our surveys of assistor accuracy.¹ We found shortcomings in the types of test questions used and the number of objectives trainees are required to meet.

Types of Test Questions Used Do Not Match Work Expectations for Assistors

There are 66 tax law training objectives covered in Phase 1; 34 of them are tested. The tests used are weaker measures of trainee ability to answer tax law questions than they could be because of the types of test questions used. The 1989 Phase 1 tests on tax law used five question formats. These were (1) yes/no questions, (2) yes/no questions with explanation required, (3) computation questions, (4) knowledge or research questions, and (5) questions on probing. Although IRS discourages short yes or no responses to taxpayers and has identified probing as an important communication method for assistors, 13 of 34 course objectives tested used yes/no questions. Only one objective was tested using yes/no questions with an explanation also required. Only three objectives were tested using questions on probing. Therefore, the way the trainees were expected to answer test questions often did not reflect the way IRS expects assistors to answer taxpayers' questions on the job.

¹Tax Administration: Monitoring the Accuracy and Administration of IRS' 1989 Test Call Survey (GAO/GGD-90-37, Jan. 4, 1990); Tax Administration: Accessibility, Timeliness, and Accuracy of IRS' Telephone Assistance Program (GAO/GGD-89-30, Feb. 2, 1989); and Tax Administration: Accessibility, Timeliness, and Accuracy of IRS' Telephone Assistance Program (GAO/GGD-88-17, Dec. 3, 1987).

Taxpayer Service job standards encourage assistors to provide taxpayers both accurate and complete assistance and discourage assistors from providing taxpayers with yes/no responses to their tax law questions. According to the Phase 1 training materials, complete assistance means that assistors provide an explanation of why the technical answer is correct on the basis of the taxpayer's situation and specify the procedures the taxpayer should follow to implement the technical answer. Even when questions can be answered with yes or no responses, Taxpayer Service tells its assistors to explain the reasons or basis for the answers.

Yes/no questions are weaker than other test question formats, such as multiple choice or fill-in-the-blank, because trainees have a better opportunity to guess the correct answers. According to our consultant, it is not mathematically probable that a trainee could pass the entire test by guessing. However, tests with many yes/no questions increase the likelihood of trainees achieving inappropriately high scores.

Results for nine 1989 classes that reported their test scores to the National Office showed that trainees scored significantly higher in those objectives that were tested using questions requiring yes/no answers. On average, approximately 97 percent of the trainees in these Phase 1 classes passed the objectives containing questions requiring solely yes/no answers. This compares with a 90 percent pass rate for computation questions and a 64 percent pass rate for questions that tested probing. Questions that test probing² demonstrate whether trainees can identify specific facts that need to be determined before providing correct and complete answers. Tests of assistor accuracy in answering tax law questions at IRS toll-free call sites over the years found that assistors frequently answered incorrectly because they failed to probe adequately before giving their responses. We have cited the failure to probe completely as the primary reason for assistor inaccuracy.

IRS has recognized the importance of teaching probing knowledge and skills and has added instruction and exercises to the training materials related to probing. However, the current Phase 1 tests did not appropriately measure trainees' knowledge of the majority of the probing objectives taught. Of the 66 tax law training objectives covered in Phase 1, 19 objectives were related to asking necessary probing questions. Yet,

²The following question tests probing: "Frank Wilson's brother lived with him the entire year. Frank provided more than half the cost of keeping up the home and will be claiming his brother as his dependent. Frank wants to know his correct filing status. What additional information would you need before you could answer his question?"

Phase 1 tests assessed trainees' probing ability on only three of these objectives.

Trainees Are Required to Pass Only a Limited Number of the Objectives Taught

Weaknesses also exist in the Phase 1 scoring criteria. Trainees may pass the written tests and be retained in the assistor program by demonstrating proficiency in only a small portion of the tax law objectives. To pass a test, a trainee must pass approximately 70 percent of the objectives tested. To pass an objective, a trainee must respond correctly to 80 percent of the questions related to it. In our review of the first three 1989 tests, we found that only 34 (or about half) of the 66 tax law objectives taught were tested. Applying the minimum 70 percent standard to the 34 objectives shows that a trainee may pass the tax law units in Phase 1 by passing as few as 23 of the total 66 objectives³.

IRS should consider requiring that all tested objectives be passed. This would provide greater assurance that the trainees at least have a reasonable grasp of the material covered by the tests.

Conclusions

The existing tests and the overall criteria for passing them provide limited confidence that trainees will perform well after they have completed classroom training. The tests are weak because of the large portion of yes/no questions and limited testing of probing, one of the most important assistor job skills. It is possible for a trainee to be retained by passing slightly more than one-third of the total tax law objectives taught.

IRS should develop tests that are more consistent with work expectations for assistors. These tests should minimize the use of yes/no questions and emphasize probing more. IRS should also change its criteria for passing the tax law tests. At present, trainees are tested on 34 of 66 tax law objectives taught in Phase 1 and are required to pass only 23 of these objectives. We believe that trainees should be required to pass all of the 34 tax law objectives on which they are tested. These measures would tend to screen out marginal trainees and would better prepare those who pass the tests for the work they will do as assistors.

³IRS rounds off the minimum number of objectives required to pass each test.

Recommendations to the Commissioner of Internal Revenue

We recommend that the Commissioner of Internal Revenue take steps to

- reduce the number of yes/no questions used on tax law tests and add questions that test probing skills and
- require trainees to pass all of the tax law objectives tested.

Agency Comments and Our Evaluation

IRS agreed to examine the current design of Phase I tests to determine if yes/no questions should be reduced and more probing skills questions included.

IRS expressed concerns about our second recommendation to require trainees to pass all tax law objectives tested. IRS said that objectives not met in class are certified in OJT and that slower learners may successfully master all objectives in this postclassroom phase.

As discussed in the following chapter, the certification of nontested objectives during OJT provides limited assurance that trainees are job ready when they complete Phase 1 training. Accordingly, we continue to believe that IRS should require trainees to pass all the objectives tested. This will provide the best assurance that employees certified to answer taxpayers' questions will provide the right answers.

IRS Should Better Ensure That Trainees Are Job Ready When They Complete Phase 1

IRS needs to do a better job of ensuring that trainees who complete Phase 1 training are prepared to answer taxpayers' questions. Both the classroom and OJT instructors rely mainly on written tests to assess trainee performance and design OJT plans. These tests, however, cover only 63, or about 40 percent, of the total 159 course objectives taught in Phase 1. Accordingly, IRS cannot ensure that trainee weaknesses in the untested objectives are identified and remedied.

Three factors are crucial to the success of Phase 1 training: (1) communicating information about trainee classroom performance to OJT instructors, who supplement the training in ways that address each trainee's needs; (2) addressing and remedying trainee weaknesses during OJT; and (3) accurately assessing trainees' overall job readiness before they are certified as assistants. We found problems in the following areas:

- First, classroom instructors did not document comprehensive information on trainee performance but instead relied principally on trainees' scores on the five classroom tests—tests that address only 40 percent of the total course objectives.
- Second, OJT instructors did not confirm trainee proficiency in all course objectives and skills. Instead, they primarily addressed weaknesses in the same 40 percent of course objectives identified in classroom tests.
- Third, the certification process did not include test or measurable performance criteria to evaluate trainees' overall proficiency at the completion of OJT. This problem is aggravated by the fact that some OJT managers lacked experience in evaluating performance.

As a result, classroom training, OJT instruction, and trainee certification provided little assurance that trainees met the majority of course objectives, that weaknesses had been identified and remedied, and that trainees were ready to answer taxpayers' questions when they completed Phase 1.

Classroom Instructors Did Not Identify and Document Trainee Weaknesses

IRS guidance calls for classroom instructors to record whether trainees meet each course objective and during what activity they meet it—for example, during tests, role-playing exercises, or written exercises. Instructors are directed to write comments explaining all unmet objectives and to recommend areas that should be addressed during OJT. These comments are intended to be recorded in student development guides, the primary document for communicating trainees' strengths and weaknesses to OJT instructors.

Practices at the time of our review, however, did not ensure that trainee weaknesses are identified and documented during Phase 1 classroom training. Although classroom instructors are directed to record comprehensive performance information on trainees, in the districts we visited they often recorded only test scores. Instructors frequently did not document performance in untested objectives or in important skills such as communication and research, and they did not write useful comments explaining trainee deficiencies. Instructors cited two main reasons for the lack of documentation. First, classroom training was not conducive to identifying and documenting weaknesses, and, second, they needed additional time to complete the guides. Additionally, instructors did not receive guidance or criteria to help them identify weaknesses.

Instructors Recorded Mainly Test Scores in the Student Development Guides

Classroom instructors record primarily trainees' test scores in the student development guides as their measure of trainee proficiency in course objectives. Since only 63 of a total of 159 Phase 1 course objectives are covered in the tests, some objectives can go unevaluated.

Lesson 13 of Phase 1, which focuses on interest expense, illustrates the problem. Lesson 13 has four objectives; two of them are tested, and two are not.¹ The student development guides for the 32 trainees we selected for review all indicated whether the two objectives had been met. Eleven of the guides, however, contained no indication of whether the two untested objectives had been met, and in 10 others instructors indicated that performance with regard to the two untested objectives was "undetermined." Thus, 21 of the 32 guides we reviewed provided no useful information for the OJT instructor on the untested objectives for lesson 13.

Weaknesses in Untested Objectives Were Not Documented

Documentation in the student development guides of trainee performance in untested objectives was limited or nonexistent in the guides we reviewed at three of the four locations we visited. At two locations, the percentage of untested objectives for which instructors recorded no information ranged from 42 to 74 percent at one location and from 57 to 85 percent at the other. At the third location, instructors either checked "not determined" or left blank 99 percent of the untested objectives. At the fourth location, instructors checked boxes indicating that most

¹The two tested objectives require the trainee to identify deductible and nondeductible interest expense and to compute the allowable deduction. The two untested objectives require the trainee to advise the taxpayer on how to report interest expense and probe for information to give a correct and complete response.

untested objectives had been observed as met in the classroom, workshops, and job practices.

Lack of complete information about the untested objectives makes it difficult to identify and remedy weaknesses during OJT. OJT instructors at the locations we visited told us they need specific performance information to ensure correction of trainee weaknesses. They said it is difficult to plan appropriate OJT without it.

The limited recording of trainee performance information also included communication and research skills. Instructors in three of the four locations we visited did not consistently document trainee strengths and weaknesses in these areas. For example, in our sample at one location instructors primarily wrote “not determined” in the overall assessment pages for these skills and sometimes left the pages blank. Recording information about these skills for use by OJT instructors is important because communication and research are two primary job skills that must be addressed during OJT.

Comments on Unmet Objectives Were Often Not Useful

When classroom instructors determined that objectives were not met, their comments in the development guides were often of limited use in establishing OJT needs. IRS guidance states that instructor comments should be meaningful and should be stated in behavioral terminology—that is, the comments should describe observable performance or actions. In the 32 student development guides we reviewed, 18 had one or more vague instructors’ comments. These appeared to be of little use to an OJT instructor in determining specific individual training needs. Following are two examples of vague instructors’ comments:

- Trainee “missed three questions in objective 28-3.”
- Trainee “ran into some trouble with objective 2 Although her probing questions were well thought out, they were not correct.”

In contrast, some comments regarding the trainee’s problems or weaknesses were more specific as to why the trainee missed a question and could provide information useful to an OJT instructor planning remedial training. Following are two examples of specific instructors’ comments:

- Trainee “incorrectly transferred taxpayer on question regarding mortgage interest. Used reference material, but was unable to find answer because probing was not done to determine when home was bought.”

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- Trainee “missed a question on primary social security number problem. She stated that it would not delay refund, when it will.”

Instructors Cited Difficulty in Evaluating Classroom Performance

We surveyed classroom instructors who taught Phase 1 in 1989, in part, to obtain their observations about student development guides. They said it was difficult to evaluate each trainee and identify and document performance problems. Following are the main reasons they gave:

- Instructors had difficulty observing individual strengths and weaknesses of the 20 to 30 trainees in the classroom and, at the same time, being effective as teachers. Nearly half of the instructors we surveyed told us it was difficult to document observations and teach at the same time.
- Instructors said they lack sufficient time to complete student development guides as well as perform all their other tasks such as teaching lessons, assisting in workshops and job practices, preparing lesson plans and teaching aids, counseling trainees, and grading tests. More than half of the instructors who responded to this question in our survey said they did not have adequate time to complete the student development guides and still meet their other responsibilities.
- Trainees had limited opportunities to display their proficiency other than on the written tests. Nearly half of the instructors responding to our survey said this made it difficult to judge whether trainees had met objectives.

We found, however, that instructors generally were not taking full advantage of performance evaluation opportunities in workshops and role-playing activities. For example, in the workshop we observed in one district, instructors did not document trainee performance on written exercises. Our review of eight student development guides found no documentation of objectives met during workshops. According to a lead instructor from another district, instructors are not assigned to observe and document the performance of specific trainees during workshops.

Further, although the role-playing activity, called job practices, provides opportunities for trainees to display their proficiency, little performance information is recorded for subsequent use during OJT. For example, role-playing is scheduled for about 2 to 3 hours a week, and in seven of the eight guides from one district, nearly all objectives were checked as met during role-playing. However, no further performance evaluation information was written in the guide for later use by the OJT instructor.

In another district, only three of the eight trainee student development guides we reviewed contained any record of job practice performance.

The fourth district we visited had taken several steps to improve trainee evaluation. The Seattle District has increased the use of role-playing from a total of 10 hours scheduled in the course instructor guides to a total of 30 hours, and instructors write any comments they have directly on the development guide page for the specific objective addressed during the role-playing. According to a lead instructor, records are kept on who participated in each role-playing as well as which instructors observed to help ensure that all trainees participate and are observed by several instructors. This also enables the instructors to observe trainees in a setting in which they are not required to teach a lesson and evaluate performance at the same time.

As an additional means of providing better information to OJT instructors, Seattle has interspersed OJT with classroom activities. This allows OJT instructors to work with their trainees early in the course. In Seattle, unlike some districts, training takes place in the same building as the call site. This arrangement makes it more practical to intersperse OJT with classroom training. Seattle officials told us they are pleased with the initiatives and will continue them.

Guidance in Identifying Weaknesses Was Not Provided

Phase 1 instructors do not receive specific guidance to help them identify trainee weaknesses and unmet objectives. Guidance contained in the student development guide is general. For example, the guide directs instructors to determine acceptable performance and to judge whether trainees have met objectives, but it does not define or explain acceptable performance or describe the level of performance that meets an objective. Additionally, the guide directs instructors to record trainee weaknesses, but it does not define weaknesses. Nearly 64 percent of the instructors responding to our questionnaire said they received no guidance on determining what level of performance constitutes meeting objectives.

Without specific guidance, we believe that Phase 1 instructors will continue to rely primarily on written test results to identify and document trainee weaknesses. Weaknesses in untested course objectives may not be recorded and, consequently, may not be addressed and remedied during OJT.

OJT Failed to Identify and Remedy Trainee Weaknesses

Incomplete identification of trainee weaknesses during classroom instruction carries over to the OJT portion of Phase 1 training. The OJT plans we reviewed focused mainly on the objectives covered in the five written tests. Thus, as with the classroom portion of Phase 1 training, OJT may not address the 60 percent of objectives not included on tests. Additionally, although IRS guidance emphasizes the importance of the OJT instructors and their role in confirming trainee skills, one-third of the OJT instructors we interviewed had not completed a mandatory OJT instructional workshop.

OJT Plans Did Not Address Untested Objectives

Although IRS guidance directs OJT instructors to address all deficiencies in OJT plans, in the locations we visited the sample of training plans we reviewed primarily contained activities to address weaknesses in tested objectives. All four districts had gaps in addressing untested objectives. At two districts, where classroom instructors provided limited performance information on untested objectives in the guides we reviewed, the OJT plans subsequently developed by OJT instructors did not address the untested objectives. At the third district, where 99 percent of the objectives were marked “not determined” or left blank, OJT plans did not address these objectives. At the fourth district, local written guidance directed instructors to address all untested objectives in OJT plans. However, most OJT instructors we interviewed told us they included only some of the untested objectives in their plans.

Some OJT Instructors Had Not Attended Required Instructor Training

We found that some OJT instructors had not attended the required 3-day workshop in planning and conducting OJT, although IRS guidance states that it is mandatory. Among other things, the workshop provides the assistors who act as OJT instructors with training in performance monitoring—an important activity during OJT and not a typical part of an assistor’s job duties. The extent of an OJT instructor’s training and expertise is also important because instructors must rely on it, in lieu of specific guidance and measurable criteria, to help them determine when trainees have met course objectives.

At the locations we visited, 6 of the 18 OJT instructors we interviewed had not completed the OJT workshop. At one location, the lead OJT instructor had not taken the workshop and had never previously served as an OJT instructor. At another location, none of the four OJT instructors had taken the workshop, and three had not previously served as OJT instructors. At two locations, all OJT instructors said they had taken the workshop. Most of the OJT instructors we interviewed said they believed

that more training for OJT instructors would help provide better assurance that Phase 1 trainees meet objectives and are job ready.

OJT Certification Process Did Not Ensure Trainee Proficiency

At the close of Phase 1 training, group managers must complete a certification for each trainee who has successfully completed classroom and OJT. The certification verifies that all mandatory categories of performance have been monitored and demonstrated by the student and that the student's level of performance permits being released from the Phase 1 OJT program to perform job duties independently.

We believe that the certification process needs strengthening. At the four districts we reviewed, IRS' performance evaluation files showed that some trainees who were certified had subsequent difficulties answering taxpayer questions. We identified two reasons for this problem. First, managers who make the certification decision have no comprehensive test or performance criteria to use at the completion of OJT to measure overall proficiency and job readiness. Second, some OJT managers have not had experience in performance monitoring and evaluation. Without appropriate performance standards and an effective way to apply them to measure overall job readiness, IRS cannot ensure that the trainees it certifies are proficient in all job skills and knowledge and can answer taxpayer questions correctly and completely.

Some Newly Certified Assistors Had Problems Answering Taxpayer Questions

At the four locations we visited, we found that certification was no assurance that new assistors could respond correctly to taxpayer questions. We reviewed performance evaluation files of 115 assistors who had taken Phase 1 training in preparation for the 1989 filing season. The files contained written records of their job performances, which were based on managers' periodic monitoring of assistance provided over the telephone. As noted in the following examples, we found assistors at all locations who displayed continuing weaknesses in tax law and in communication, research, and probing skills during their first year:

- At one location, we reviewed the files of 30 assistors and found that 8 showed continuing weaknesses in two or more areas, including targeting, research, probing and other communication skills, and in technical and procedural matters. For example, one assistor gave incomplete answers and had problems with probing and researching. Although the assistor was given extra guidance and counseling during the first year, the supervisor said that termination was being considered.

- At a second location, 9 of the 15 files we reviewed documented continuing instances of answers judged as incorrect or incomplete in responding to technical matters, probing, and research. For example, one trainee who had been certified for about a month answered 4 out of 10 monitored calls incorrectly. Nearly 7 months later this assistor gave unacceptable answers to three out of nine monitored calls.
- At a third location we found documentation of assistor problems answering tax law questions in 6 of 15 files we reviewed, and at a fourth location we found problems in 4 of 55 files reviewed.

Managers Had No Comprehensive Test or Measurable Criteria to Ensure Job Readiness

Managers responsible for certifying Phase 1 trainees did not have a comprehensive test or adequate guidance on performance criteria to help them measure trainee job readiness at the completion of OJT. Several managers we interviewed said that they get information about trainee performance by observing trainees, monitoring trainees' responses to telephone calls, and consulting with OJT instructors. Of these activities, monitoring calls seems to be the closest to an assessment test since it enables managers to confirm whether trainees have the skills and knowledge to do the job. However, it may not provide a good overall measure of trainee proficiency because of the type of calls received at the time of year calls are monitored. According to IRS officials, most of the calls received during the fall, when OJT is generally held, concern tax notices or procedures rather than tax law.

Because few tax law calls are received during OJT, trainees can be certified without demonstrating their ability to answer questions on the job in all required tax law areas. For example, at one location a trainee was certified after having been monitored and documented answering only five calls dealing with tax law. Moreover, the trainee had problems answering three of the calls and had transferred two of them to more experienced assistors.

Seven of the 12 managers we interviewed stated that it would be helpful to have an OJT test that simulates actual job conditions. Such a test is important because it would help ensure that Phase 1 trainees are fully capable to perform as assistors when they complete OJT. It would provide managers with a decisionmaking tool to enhance their ability to observe, diagnose, and resolve trainee weaknesses.

Managers and OJT instructors also received incomplete guidance in defining the level of performance considered satisfactory or the specific behavior that demonstrates it. Such guidance is important because it

provides a minimum acceptable level of performance among newly certified assistors. Student development guide instructions direct managers to certify trainees when the trainees demonstrate a “satisfactory level” of performance. The instructions also state that trainees must be observed to assess whether their performance is “adequate.” However, the instructions do not define or describe adequate and satisfactory performance or explain how to identify it. Twelve of the 18 OJT instructors we interviewed said they would like more training to help them evaluate trainee performance, and 8 of the 12 group managers we interviewed said that additional activities and information would have helped them better determine trainee job readiness.

Some Managers Have Limited Experience in Performance Monitoring and Evaluation

In the absence of adequate guidance and a comprehensive OJT test, managers must rely largely on their own judgment and experience to assess trainee proficiency. However, some managers who supervise trainees are assistors on temporary assignment. These acting managers do not always have experience evaluating or certifying new assistors. At two of the four districts we reviewed, there were inexperienced OJT managers. At one, two of seven group managers were assistors with limited experience in management positions who were responsible for certifying the majority of trainees. At the other location, the OJT group manager for all trainees had no previous experience certifying assistors.

Limited experience can be a problem, according to an OJT manager we questioned. She told us that the first time she served in that capacity, she had no prior experience in monitoring and evaluating. She believed this lack of experience may have caused her to misjudge the performance level of her group and certify people who were not ready.

Conclusions

IRS’ procedures for ensuring assistor job readiness need improvement. In particular, IRS should substantially modify how student development guides are used so they are effective in tracking the progress of individual trainees. Improvements should be made in three areas.

First, classroom instructors should record comprehensive trainee performance information for the OJT instructors. This information is the basis for OJT remedial training and, without it, trainee weaknesses may remain unaddressed. IRS’ current practice, which focuses heavily on recording test scores, should be expanded to include more complete and useful information on trainee deficiencies.

IRS should concisely define satisfactory and unsatisfactory performance on untested objectives to make identifying and documenting weaknesses by the instructors easier and less time consuming. Although the instructors say they lack sufficient opportunities to observe performance, we believe that current opportunities may not always be used to best advantage. IRS should enhance performance evaluation opportunities by increasing the use of role-playing exercises and their documentation and by monitoring and recording trainee performance during workshops as they work individually on written problems. Finally, IRS should take steps to make sure that instructors properly record all the relevant information about trainee performance in the student development guides.

A second area of concern is how well OJT instructors address and remedy trainee weaknesses during OJT. At present, many objectives remain unaddressed in OJT plans, in part, because OJT instructors do not receive comprehensive information in the student development guides. Furthermore, IRS should ensure that all OJT instructors have completed the mandatory training course and are prepared for their assignment.

Whenever possible IRS should consider interspersing OJT into the classroom portion of Phase 1 because it would provide OJT instructors with first-hand information about training needs. Alternating OJT and classroom training would allow OJT instructors to observe trainees during job practice role-playing and would alert them to individual problems needing attention during OJT. This early involvement would complement information that should be included in the student development guides.

A third area of concern relates to the certification procedures, which were not screening out assistors who have continuing problems answering taxpayer questions correctly and completely. IRS should establish certification guidance and provide managers who certify trainees with criteria for assessing trainees' overall skills and knowledge. Each manager should not be required to create his or her own standards for judging satisfactory performance.

IRS should develop a comprehensive job simulating certification test for trainees based on standard criteria for assistor performance. Such a test would evaluate all critical job skills and knowledge and would replicate the assistor job as closely as possible for maximum validity. For example, test questions could be in the form of telephone calls, perhaps interspersed with the regular taxpayer calls trainees were answering. The test would be a valuable diagnostic tool to identify weaknesses that

need to be addressed before trainees are certified. We believe that the steps outlined would help managers better ensure that trainees are fully proficient and job ready before they are certified and independently answering taxpayer questions.

Recommendations to the Commissioner of Internal Revenue

We recommend that the Commissioner of Internal Revenue ensure that the following actions are taken:

- ensure that comprehensive and useful trainee classroom performance information is recorded in student development guides and communicated to OJT instructors for use in planning OJT remedial training;
- ensure that classroom instructors include sufficient exercises to provide them with adequate opportunity to observe and document trainee weaknesses;
- provide OJT interspersed with classroom activities whenever feasible;
- define satisfactory and unsatisfactory performance on untested objectives so instructors can better identify, document, and remedy trainee weaknesses;
- ensure that OJT instructors attend appropriate and adequate training to plan and administer OJT; and
- develop a comprehensive job simulating OJT test that is based on standard minimum performance criteria and measures job skills and performance before certification.

Agency Comments and Our Evaluation

IRS generally agreed with all our recommendations in this chapter and outlined what we believe are appropriate actions to implement them. IRS said that it would reinforce existing guidance to ensure that (1) trainee classroom performance information is recorded and communicated to OJT instructors, (2) classroom instructors include exercises to allow for opportunity to observe and document trainee weaknesses, and (3) OJT instructors attend appropriate training to plan and administer OJT. IRS also said that it will (1) study the Seattle District initiative that provides OJT interspersed with classroom work to determine the feasibility of using this technique in other locations, (2) assess ways to provide instructors with a better basis to measure trainee performance on untested objectives, and (3) explore the feasibility of developing a job simulation test to measure trainee performance before certification.

IRS Should Revise Its Policy for Selecting Phase 1 Instructors

The Internal Revenue Service Manual states that a training program is no better than its instructors and that only highly skilled employees are to be selected as instructors. However, instructors with limited interest and capability may end up teaching Phase 1. We believe the problem lies mainly in a Taxpayer Service Division policy that links teaching to promotion. Under this policy, all TSSs must teach. The Taxpayer Service Division could better ensure the quality of its instructors if it selected them competitively from volunteers rather than making teaching a requirement for promotion.

A recent internal IRS training report recommended eliminating the requirement that all TSSs teach. Also, senior Taxpayer Service officials said they agreed that this policy should be changed and plan to do so.

Teaching Is Linked to Promotion

Current policy in the Taxpayer Service Division links teaching to promotion. Within that IRS division, promotion beyond GS-8 for a taxpayer assistant is possible only by becoming a TSS, and all TSSs are required to teach.

At the districts we visited, TSRS applying for the TSS position were screened on their job performance, training, and experience. The best qualified were required to give a 5 to 10 minute instructional oral presentation to demonstrate their teaching potential and communication skills. According to IRS officials, this presentation was not an absolute indication of teaching potential but was a factor in selecting TSS candidates.

To be eligible to teach and to be promoted to GS-9, TSSs must successfully complete the IRS Basic Instructor Training Course. This 9-day course is designed to equip teachers with the knowledge and skills required to present interesting and effective instruction. In annual performance evaluations at the GS-9 level, TSSs are rated on instructing. Because TSS evaluations include this category, district training officials said they want to have every TSS teach.

Taxpayer Service officials acknowledged that there are instructors who do not like to teach. According to Taxpayer Service officials in one district, a candidate's application for a TSS position demonstrates interest in teaching. However, another training official said that some who apply for a TSS position say they agree to teach in order to get the job but are not interested in teaching.

In its policy of linking teaching to promotion, Taxpayer Service differs from other IRS divisions. According to district officials in the Collections and Examinations divisions, their instructors are competitively selected from staff members who volunteer to teach. They added that in these divisions no employee is required to teach as a mandatory task of their position.

Instructors With Limited Capability Sometimes Teach Phase 1

The Taxpayer Service Division's policy results in some ineffective instructors teaching Phase 1. Taxpayer Service officials in all four districts we reviewed indicated that some TSSs in their districts were not effective instructors. In two of the districts, they described the following serious problems with an instructor assigned to teach Phase 1 during the 1989 training period:

- At one location, an instructor had difficulty dealing with an outspoken trainee and was unable to time some lessons so that they did not run too long. A training center resident instructor's performance evaluation of this instructor's work on a previous teaching assignment indicated poor preparation before presenting lessons to trainees.
- At another location, an instructor's past evaluations indicated a history of providing inaccurate information in some subjects. The lead instructor on the panel and two outside observers noted technical errors made by the instructor. All three of these officials indicated that information was not effectively presented to the trainees. In addition, trainees commented that this instructor presented incorrect information, did not provide clear explanations of course material, and discouraged their questions.

We found additional instructional problems during our observation of classes. We observed 15 instructors in the Phase 1 classes in four districts and noted that three instructors displayed limited knowledge of the material being presented. We also observed that five instructors used the question-and-answer teaching method to a very limited extent. Finally, we observed that three instructors relied heavily on their notes and lesson plans and engaged in few interactive activities with the class. When little interaction occurred, some trainees were inattentive or appeared to not understand the material. When interaction did occur, students participated more actively in the class.

According to Taxpayer Service training officials, a common characteristic of ineffective instructors is to lecture too much rather than engage in question-and-answer interaction with their classes. Officials said they

believe this is a serious disadvantage because students are not getting the vital practice they need to ask the right questions and probe for information. Insufficient probing was one of the assistor problems identified in test calls conducted by us and IRS in previous evaluations of assistor accuracy. An IRS official confirmed that insufficient probing was a problem identified in their test calls.

The Taxpayer Service Division Training Quality Improvement Project Team, which was made up of knowledgeable and experienced IRS officials, also identified problems with instructor quality. The team's February 1990 report stated that the training delivery process was not working, in part because unskilled, unmotivated, and unmotivating instructors are required to teach. The team indicated that ineffective instructors are the reason many students rated a course as a negative experience. They recommended that IRS eliminate the requirement that all TSSs must instruct and that IRS should open the instructor position to competitive selection. Senior Taxpayer Service officials said they agreed that these policy changes were advisable and would help identify motivated instructors and no longer require unmotivated ones to teach. They said they plan to implement these changes.

Conclusions

IRS should ensure that capable and interested instructors teach Phase 1. The current selection process results in a teacher cadre with some instructors who have little interest in teaching or ability to teach.

IRS should modify the screening process it uses to evaluate teaching potential. The policy of linking teaching to promotion encourages those who are not interested in teaching to apply for the TSS position because of the promotion associated with it. We agree with the IRS Quality Improvement Team and the Taxpayer Service officials who believe that IRS should eliminate the requirement that all TSSs teach. Taxpayer Service could better ensure high quality, interested instructors for Phase 1 and other courses by following the practice of other IRS divisions and competitively selecting instructors.

Recommendations to the Commissioner of Internal Revenue

We recommend that the Commissioner of Internal Revenue ensure that the following actions concerning instructor selection are taken:

- eliminate teaching as a requirement of the TSS position and
- competitively select instructors on the basis of ability and interest.

**Agency Comments and
Our Evaluation**

IRS said that it was already taking steps to eliminate teaching as a requirement for the TSS position and, when that action was completed, that it would fill instructor positions by competitive selection.

Selected Recommendations From IRS' Training Quality Improvement Project Team's February 1990 Report

The recommendations listed below are related to the issues addressed in our report.

Course Development

Establish a Training and Development Center to concentrate training expertise, improve the design and development phases, improve the consistency and quality of instruction and implement and control a comprehensive automated training feedback system.

Train Taxpayer Service managers in the use of training evaluation data, in conjunction with data from quality systems, to diagnose training skill/knowledge gaps. As stated by Human Technology, Inc., "Taxpayer Service managers need to be better trained to address the performance barriers encountered by their personnel." Little attention has been paid to providing our managers with the skills to diagnose organizational problems and develop creative solutions.

Develop and Implement a comprehensive training management information system. Automated Regional Training System (ARTS) and Taxpayer Service Management Information System (TSMIS) should be explored to see if either or a combination of the two will capture the information necessary to make correct, cost-effective decisions concerning training.

Conduct task analyses whenever significant changes occur to Taxpayer Service jobs. Acquire an automation package to manipulate the data and develop a responsive training program to implement recommended changes in training and learning approaches.

Redesign ITCSS (Integrated Test Call Survey System) and QMIS (Quality Management Information System) reports to provide analytical data on performance deficiencies that can be corrected through training. Reports should provide enough detailed information at the district level so that remedial action can be taken as soon as a trend is identified. At the same time, reports should reflect national trends that can be addressed in formal classroom training.

Incorporate instructional design methods and adult learning principles during design phases. Personnel with instructional design skill should be included on course development teams along with technical experts. Materials should be designed to accommodate the special learning needs of adults.

Establish course development instructor/resident lead instructor positions in each medium and large site on a two-year rotational basis to act as training task force participants. This would result in consistent and better quality training materials. These CDI/RLI's can assist management in seeing that all training is conducted as planned and in the most effective, consistent manner. They may also serve as liaison between the Taxpayer Service and Resources Management functions to enhance communication.

Fully automate the development of training material to significantly reduce course development time frames. Desktop publishing with electronic transmission capabilities would significantly reduce the development time. Task force members would be trained in desktop publishing and would use the system to develop materials, cutting out entirely or significantly reducing the amount of typing to be contracted out.

Develop a comprehensive training evaluation and feedback system which encompasses classroom, on-the-job training and job performance in relation to training. Initial design work has been done by Human Technology, Inc., on feedback from classroom and on-the-job training and assesses training impact on the job. This design should be expanded and augmented as required to cover all needed data from all training courses and should be tested.

Course Delivery

Develop measurable standards for training that will constitute the criterion for minimum achievements in the various parts and segments of the training process. These standards should have the following characteristics:

- A. Completeness
- B. Measurability
- C. Descriptiveness

Explore the use of ARTS to correct communication delays. The Automated Regional Training System (ARTS) is an automated network linking training offices at all levels of the organization. Using the system should be explored to enhance communication on administrative training matters.

Eliminate the requirement that all TSS' (Taxpayer Service Specialist) must instruct. The instructor position would be opened to competitive selection.

Explore the use of a two-week functional Basic Instructor Training Course (BITC). With the unique training methods used in Taxpayer Service Training, such as simulation and retention testing, a functional BITC will provide instructors with better skill to conduct training.

Taxpayer Service Instructor teams should include managers. Implementation of this recommendation will help ensure that all training decisions have management involvement, increase perception among employees of management's commitment to quality training, and help provide important linkage between activities in the classroom and on the job.

Study the distribution system of Taxpayer Service training material. This analysis should begin with the development stage and conclude with the receipt of materials by the user.

Comments From the Internal Revenue Service



COMMISSIONER

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

FEB 27 1991

Mr. Richard L. Fogel
Assistant Comptroller General
U.S. General Accounting Office
Washington, DC 20548

Dear Mr. Fogel:

We have reviewed your recent draft report entitled "Tax Administration: Better Training Needed for IRS' New Telephone Assistors".

We generally agree with the report's recommendations to improve our training for new telephone assistors. We are pleased that the report acknowledges that our Taxpayer Service Training Quality Improvement Project identified many of the same areas for improvement. The report from this project was published in February 1990 and major changes in our training are being made as a result of those findings. Our specific comments on each of the report recommendations are enclosed.

Thank you for the opportunity to review this report. We hope you find these comments useful.

Best regards.

Sincerely,

Fred T. Goldberg, Jr.
Fred T. Goldberg, Jr.

Enclosure

IRS COMMENTS ON RECOMMENDATIONS
CONTAINED IN GAO DRAFT REPORT ENTITLED
"TAX ADMINISTRATION: BETTER TRAINING NEEDED FOR
IRS' NEW TELEPHONE ASSISTORS"

Chapter 2--Changes Needed in Developing and Revising Phase 1
Training

Recommendation:

Develop a corps of skilled and experienced people to provide the nucleus for each year's task force.

Comment:

This was a Quality Improvement Project (QIP) recommendation that the Service agrees would benefit in the training development process. We are looking into how this can be accomplished.

Recommendation:

Provide the additional training in writing, course development, and task force expectations to ensure that all task force members are properly prepared.

Comment:

The QIP made a similar recommendation - to provide the appropriate course development training to task force members. We have already developed a checklist that outlines the tasks and expectations needed to update Phase I. If a corps of task force members were developed, a longer training session could be held to train them in course development skills.

Recommendation:

Provide adequate clerical assistance for the task force.

Comment:

The QIP also made this recommendation - and we agree.

Recommendation:

Assess each year the course revisions made and conduct sufficient evaluation to assure that the revisions are technically accurate, free of errors, and effectively convey the intended subject matter.

-2-

Comment:

We agree that assessments and evaluations of training effectiveness are necessary. The Human Resources Division has adopted the Training Development Quality Assurance System to assist in building the level of quality desired in course development projects.

Recommendation:

Test a sample of trainees to determine their average reading grade levels and if necessary, revise the training materials to be as consistent as possible with trainees' reading abilities.

Comment:

If an employee's reading level is deficient, lowering the reading level of the training material is not necessarily the solution. Remedial help and/or job reassignment may be necessary. Our analysis of Phase I course material (student and instructor guides), using Flesch-Kincaid, reflects a reading level of sixth to ninth grade. No tax law course material was found to exceed the ninth grade level. Publication 17 is used extensively for reading assignments since it is required to be used on the job, but it is not actually contained in the course material itself.

Chapter 3--Phase 1 Classroom Tests Inadequately Measure Trainees' Knowledge and Skills

Recommendation:

Reduce the number of yes/no questions used on tax-law tests and add questions that test probing skills.

Comment:

We agree to examine the current design of Phase I tests to determine if yes/no questions should be reduced and probing skills testing increased. Major changes to the present test design will not be implemented until after results of the task analysis project are analyzed.

-3-

Recommendation:

Require trainees to pass all of the tax-law objectives tested.

Comment:

The current test score cut-off represents a level of achievement needed to move onward in classroom training, or ultimately to move from the classroom phase to individualized on the job training. All objectives that are not met during the classroom phase must be certified during on the job training. Pressure to raise the cut-off score must be counterbalanced by the issue of individual learning speeds. Some people learn more slowly than others. Phase I training is group paced, and the tests are given on a schedule that undoubtedly finds slow learners less prepared than faster learners. Very high cut-off scores might eliminate some employees who could be developed into fully successful TSRs with a minimum of OJT.

Chapter 4--IRS Should Better Assure That Trainees Are Job Ready When They Complete Phase 1

Recommendation:

Assure that comprehensive and useful trainee classroom performance information is recorded in student development guides and communicated to OJT instructors for use in planning OJT remedial training.

Comment:

IRM 6422.32 requires that instructors provide this information in the development guides. In addition, the instructor guide and development guide provide information for documenting trainee performance. The two-day instructor workshop also discusses the importance of properly documenting development guides. We will reinforce the importance of this during field visits.

Recommendation:

Assure that classroom instructors include sufficient exercises to provide them with adequate opportunity to observe and document trainee weaknesses.

-4-

Comment:

During the redesign of Phase I in 1987, we recognized the need for more instructor involvement in the classroom. We increased prep time for Phase I from two to three weeks, and mandated instructor/trainee ratio to be 1:6. In addition, IRM 6421.3 recommends that classes be extended when behind schedule rather than shortening lessons, exercises or work shops. Since Phase I is replete with exercises, job practices, role plays, tests, and simulations, the instructors' inability to observe trainees is probably caused by locally eliminating these opportunities.

Concerning this and the preceding recommendation, IRM requirements and procedural information exist that should prevent both situations from occurring. We will conduct an analysis to determine if additional guidance is needed. We will review these aspects of Phase I training to ensure adherence to manual guidelines.

Recommendation:

Provide on-the-job training interspersed with classroom activities whenever feasible.

Comment:

While early results from Seattle are encouraging, this should not be a recommendation based upon the results of one district's experience. We will visit the district during the next few months and will gather information on this initiative for further study.

Recommendation:

Define satisfactory and unsatisfactory performance on untested objectives that instructors can use to better identify, document and remedy trainee weaknesses.

Comment:

We will analyze Phase I objectives to determine if testing is the best method to measure success or if an alternate observable measurement is appropriate. On those objectives that remain untested, we will provide instructors better guidance on how to measure classroom performance.

Recommendation:

Require that OJT instructors attend appropriate and adequate training to plan and administer OJT.

-5-

Comment:

IRM 6422 requires that all OJT instructors attend the On-the-Job Instructor Workshop for Taxpayer Service prior to assignment. We will reinforce this requirement during planned field visitations.

Recommendation:

Develop a comprehensive job-simulating OJT test that is based on standard minimum performance criteria and measures job skills and performance before certification.

Comment:

New technology in the field of training such as computer based training, and on the job, such as artificial intelligence applications, enables us to more easily test employee performance as it relates to training. For example, a comprehensive performance-based test, such as suggested by GAO, has been developed for use with the expert system training conducted in four sites this year. We are encouraged with the acceptance of the testing and the feedback it provides to the OJT coaches and management. We will explore the application of this type of testing to normal OJT situations. However, if such a test is developed, it must not be a substitute for managerial involvement and observation of individual employee performance.

Chapter 5--IRS Should Revise Its Policy for Selecting Phase 1 Instructors

Recommendation:

Eliminate teaching as a requirement of the Taxpayer Service Specialist position.

Comment:

Based upon a QIP recommendation, we are taking steps to eliminate this requirement.

Recommendation:

Competitively select instructors based on ability and interest from among employees who compete for the assignment.

Comment:

Once the requirement has been eliminated, we will fill instructor positions by competitive selection.

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