

Customer Satisfaction Survey Implementation Plan

Indian Tribal Governments



Compliance and Program Management Staff

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INTRODUCTION

Background/Overview

As part of the IRS, the Office of Indian Tribal Governments (ITG) is required to implement balanced measures for employee satisfaction, business results, and customer satisfaction. The use of measures across these three areas allows the organization to better assess the effectiveness of its programs. This Implementation Plan outlines the tasks, expenses, and actions needed to administer a Customer Satisfaction Survey of federally recognized Indian Tribal Governments. This survey is essentially identical to surveys conducted in FY 2003, FY 2004, and FY 2005. The results from the survey will enable ITG to continue to identify program areas where we are meeting our customers' expectations, as well as those areas where improvement is needed. The survey feedback will allow ITG to reallocate/assign resources within our annual Work Plan to produce and/or improve those products/ services that are important to our customers.

The Office of Indian Tribal Governments (ITG) is located within the Tax Exempt/ Government Entities (TE/GE) division. The Office of ITG seeks to provide all of the services that each federally recognized tribal government needs in order to fully administer federal tax laws, and provide tribes with information they require to further their economic development without risk of federal tax concerns. The Office of ITG needs to conduct a survey of all federally recognized tribal governments to help us evaluate their satisfaction with the products and services we provide. The information collected from this survey is important for several reasons.

One, the information will allow us to measure the level of customer satisfaction espoused by our customers, and contrast current results with those obtained from similar surveys completed in FY 2003, FY 2004, and FY 2005. This is crucial to measuring our performance within the context of the "Customer Satisfaction" balanced measure. This balanced measure is one of the "five levers of change" identified in recent years to modernize the Internal Revenue Service (IRS). Each of the Balanced Measures is supported by three strategic goals: Service to Each Taxpayer; Service to All Taxpayers; and Productivity through a Quality Work Environment.

Two, the information will allow us measure changes in customer satisfaction from one year to the next. It will be contrasted to the results from similar surveys completed in FY 2003, FY 2004, and FY 2005. These annual assessments will create opportunities for us to identify areas where our customers are not pleased with our performance. This will allow ITG to modify and/or design new programs and initiatives to better address our customers' needs.

Our research began in April 2001, when a group of our employees met in a brainstorming session to develop a list of products and services that we thought were important to the tribal governments. We broke the list down to find the positive aspects and negative attributes of each product/service and created measures. The measures were then ranked in terms of the perceived importance to the tribes. Next, we met with representatives of the Five Civilized tribes for a focus group to determine

their needs and concerns.¹ After studying the results of the focus group we changed the ranking of our measures, as our perception of the tribes' needs was slightly different from their perception.

As part of this effort, we prioritized and selected the measures best suited to fit the needs of our customers. The aforementioned measures were then used to develop a customer satisfaction questionnaire. The proposed questionnaire for FY 2006 is essentially identical to the FY 2005 questionnaire, although we clarified language on two questions where the FY 2005 survey disclosed some ambiguity existed. A copy of the questionnaire is included in the Appendix.

Objective

ITG is looking to obtain feedback from our customers that will allow ITG to measure customer satisfaction with our products and services.

METHODOLOGY

We propose to employ the exact methodology utilized in the surveys undertaken in FY 2003, FY 2004, and FY 2005. There are 564 federally recognized Indian tribes, and the entire population will be included in our survey. Given the relatively small population, it is not practical to use a sample for the survey, since to achieve an acceptable level of confidence we would be required to survey nearly 400 of the 564 tribes anyway. There are no other known surveys or data collection efforts that exist which address federal tax administration issues for Indian tribes.

ITG possesses the expertise to administer the survey on its own, and has so demonstrated that in the three prior surveys. Therefore, we propose to utilize ITG staff to complete all necessary administration tasks. Those resources are principally present in the ITG office in Buffalo, New York, but will be supported with staff resources located in Washington, D.C. Statistical processing software will be utilized (SPSS) to scientifically analyze the response data. All survey administration costs are outlined on page 6.

In order to effectively administer the survey, ITG must complete the following tasks:

Prior to sending out the survey

- Develop a survey methodology including a survey instrument
- Update ITG database of contact persons for each tribe

Administering the survey

- Advertise the survey effort to raise awareness and seek support

¹ The Five Civilized tribes are located in Oklahoma.

- Send a letter from the Director, Office Of Indian Tribal Governments to each tribal government alerting them to the survey and inviting their participation (see copy of letter in Appendix)
- Mail out the survey with a cover letter
- Mail out a reminder notice
- Follow-up telephone calls
- Receive surveys
- Data entry for all responses
- Analyze survey data
- Writing a final report that 1) summarizes significant (important) findings with recommendations for products/services where additional resource expenditures are needed to improve customer satisfaction, and 2) provides a summary of significant (important) findings that were evidenced in differences across market segments.²

Based on response rates achieved in the FY 2003, FY 2004, and FY 2005 surveys, we anticipate an overall response rate of 80%.

The results of the survey will be utilized to direct resources to better meeting the needs of ITG customers in achieving compliance with federal tax administration requirements that impacts federally-recognized Indian tribal governments.

Survey/Data Collection Dates

Action Item	Completion Date
Implementation Plan	July 2006
OMB Approval	August 2006
Administer Survey	September 2006
Analyze responses	October 2006
Final Report	October 2006

PRIVACY, SECURITY, DISCLOSURE, CONFIDENTIALITY

All survey data will be confidential. The cover letter will emphasize the anonymous nature of the questionnaire, and no identifying information will be collected. The responses will be stored in a locked container at the IRS offices in Buffalo, New York, and will not be made available to anyone other than those who conduct the analysis, or those in an oversight role.

² ITG has identified three distinct market segments among tribes.

BURDEN HOURS

The total estimated taxpayer burden for this study is approximately 83 hours, assuming a 20 % nonresponse rate, a 60% response rate by mail, and a 20% response rate by follow-up telephone contacts. These figures are used only for estimating the amount of time it will take our customers to participate in the survey. Each tribe is expected to take approximately 10 minutes to complete the mail questionnaire and approximately 12 minutes to complete the phone questionnaires, as detailed below:

564 respondents
x.20 nonresponse rate
113 individuals
x 2 minutes to review survey request
226 minutes of burden
(Burden Estimate continued)

564 respondents
x.60 response rate
338 individuals
x 10 minutes to complete mail survey
3,384 minutes of burden

564 respondents
x.20 response rate
113 individuals
x 12 minutes to complete telephone survey
1,353 minutes of burden

Total burden = 4,963 minutes or 83 hours

COSTS³

Task	Expense calculation	Sub-total
Draft survey, pretest, finalize survey	Part of Balanced Measures	(excluded)
Office space, equipment costs, etc.	Part of Balanced Measures	(excluded)
Advertising costs		\$1,000
Survey w/ cover letter--postage	564 X .39	\$220
Follow-up letter	564 X .39	\$220
Printing Costs	564 X 4 x.10	\$226
GS-7 training survey administration	8 hours X \$18	\$144
GS-7 mail advance letter	16 hours X \$18	\$288
GS-7 mail survey	16 hours X \$18	\$288
GS-7 follow up mailing	16 hours X \$18	\$288
GS-7 data entry	16 hours X \$18	\$288
GS-7 follow-up phone calls	24 hours X \$18	\$432
GS-14 data analysis	24 hours X \$44	\$1056
GS-14 written summary	16 hours X \$44	\$704
GS-14 implementation plan/training/OMB approval	60 hours X \$44	\$2,640
Travel Costs		\$750
Total		\$8,544

³ All hourly cost figures use actual salary costs for employees who will perform the tasks, inflated 25% for benefits.

APPENDIX

Customer Satisfaction Survey (Advance Letter)

IRS
SE:T:GE:ITG
1111 Constitution Ave., N.W.
Washington, DC 20224

Dear [insert tribe's name]

The Office of Indian Tribal Governments, within the Internal Revenue Service, has been established to provide all of the services you need in order to fully administer federal tax laws. In addition, we seek to provide tribes with information to further their economic development without risk of federal tax concerns. It is very important that the Office of Indian Tribal Governments understand your opinion of our operations. To get your opinions, we will soon send you a questionnaire to ask you about how well we are doing our job. In the next few weeks, your survey will arrive in the mail.

We hope you will cooperate with us and complete the survey, as your responses will help us better serve your needs in area of federal tax administration. We guarantee that all responses will remain anonymous. We would appreciate it if you would base your responses on your experiences with the Office of Indian Tribal Governments within the past year.

If you have any questions or comments about this survey please contact us at [Provide Phone Number] or you may write to us at the following address [Insert Address]. You can also contact us if you would like a copy of the survey results. Thank you in advance for spending your valuable time to help the Office of Indian Tribal Governments better serve your needs.

Sincerely,

XXXXXXXX
XXXXXX



TAX EXEMPT AND
GOVERNMENT ENTITIES DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Office of Indian Tribal Governments
P.O. Box 227
Buffalo, New York 14225

Dear

The Office of Indian Tribal Governments is responsible for the administration of federal tax laws as they relate to federally recognized Indian tribes and their entities. To assist in our efforts, we seek to partner with tribes to improve our operations to ensure that we address federal tax issues while minimizing intrusion and burden.

As part of that process, we want to secure your opinion of our operations via the enclosed survey that was developed with input from tribal representatives. We are asking each tribe to complete this survey, as the responses will help us better serve your needs in the area of federal tax administration. All responses will remain anonymous. We would appreciate it if you would base your responses on your tribe's experiences with the Office of Indian Tribal Governments within the past year. In that regard, we ask that those individuals who have responsibility for federal tax issues be involved in the completion of the survey. This would most likely include financial officers, tribal administrators and accountants, casino managers, payroll officials, and similar positions. Even though several individuals may assist in the completion of the survey, only one survey form should be completed. We have identified you as the recipient of the survey form for your tribe, but ask that you include input from others who have involvement in federal tax issues.

We have enclosed a self-addressed stamped envelope for returning the survey, and we ask that you mail the survey to us **no later than September 30, 2006**. The survey results will be posted to our web site at www.irs.gov/tribes, along with a summary of steps that we will take to address opportunities for improvement that are identified from an analysis of the feedback.

If you have any questions or comments about this survey please feel free to contact me at (202) 283-9800, or you may write to us at the address shown above. Thank you for your valuable time to help the office of Indian Tribal Governments better serve your needs.

Sincerely,

Christie Jacobs
Director

Enclosures:
Survey
Envelope

IRS Satisfaction Survey

The Office of Indian Tribal Governments (ITG) within the IRS is asking for your input to help us evaluate how well we are serving your needs. Your responses will help us identify the areas where we can improve our products/services. Thank you for your input.

Please read each question carefully, and then pick a number from the scale to show how much you agree or disagree with each statement and write it in the space provided to the right of the statement.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	2	3	4	5

- 1 It is hard to call and reach the Tribe's assigned Specialist. _____
- 2 The Tribe rarely needs to talk to more than one employee to get an answer to a question. _____
- 3 It is easy to access the IRS internet site. _____
- 4 It is hard to get the tax information by calling the Office of ITG. _____
- 5 Forms, Publications & other written materials are available on the IRS internet site. _____
- 6 ITG has specific tax publications that meet tribal information needs _____
- 7 Specialist(s) provide explanations the Tribe can understand. _____
- 8 The IRS internet site is not user friendly. _____
- 9 The Office of ITG assists the Tribes in avoiding penalties. _____
- 10 The Office of ITG does not explain how tax law changes will affect the Tribe. _____
- 11 The Office of ITG works with the Tribe to help resolve any tax issues. _____
- 12 Assistance given by the Office of ITG interferes with Tribal sovereignty. _____
- 13 The Office of ITG seeks to build a respectful relationship. _____
- 14 The Office of ITG wants to work with the Tribe to administer the tax law. _____
- 15 The Office of ITG does not clarify tax issues that are unique to the Tribe. _____
- 16 The Office of ITG helps the Tribe comply with the tax law. _____
- 17 The Office of ITG is respectful of Tribal culture. _____
- 18 The Office of ITG is courteous in its contacts with the Tribe. _____
- 19 The Tribe will contact the Office of ITG when it has a problem and/or question. _____
- 20 The Office of ITG works with the Tribe on a government to government basis. _____
- 21 ITG always explains the reason for their compliance contact _____
- 22 The Office of ITG works with the Tribe to explain filing requirements to tribal members. _____
- 23 The Office of ITG provides a timely response to the Tribe's questions. _____
- 24 The Office of ITG does not keep the Tribe informed of its actions to resolve an issue. _____
- 25 The Office of ITG fairly applies the tax law to the Tribe. _____
- 26 Overall, the Tribe is satisfied with the products and services provided by the Office of ITG. _____

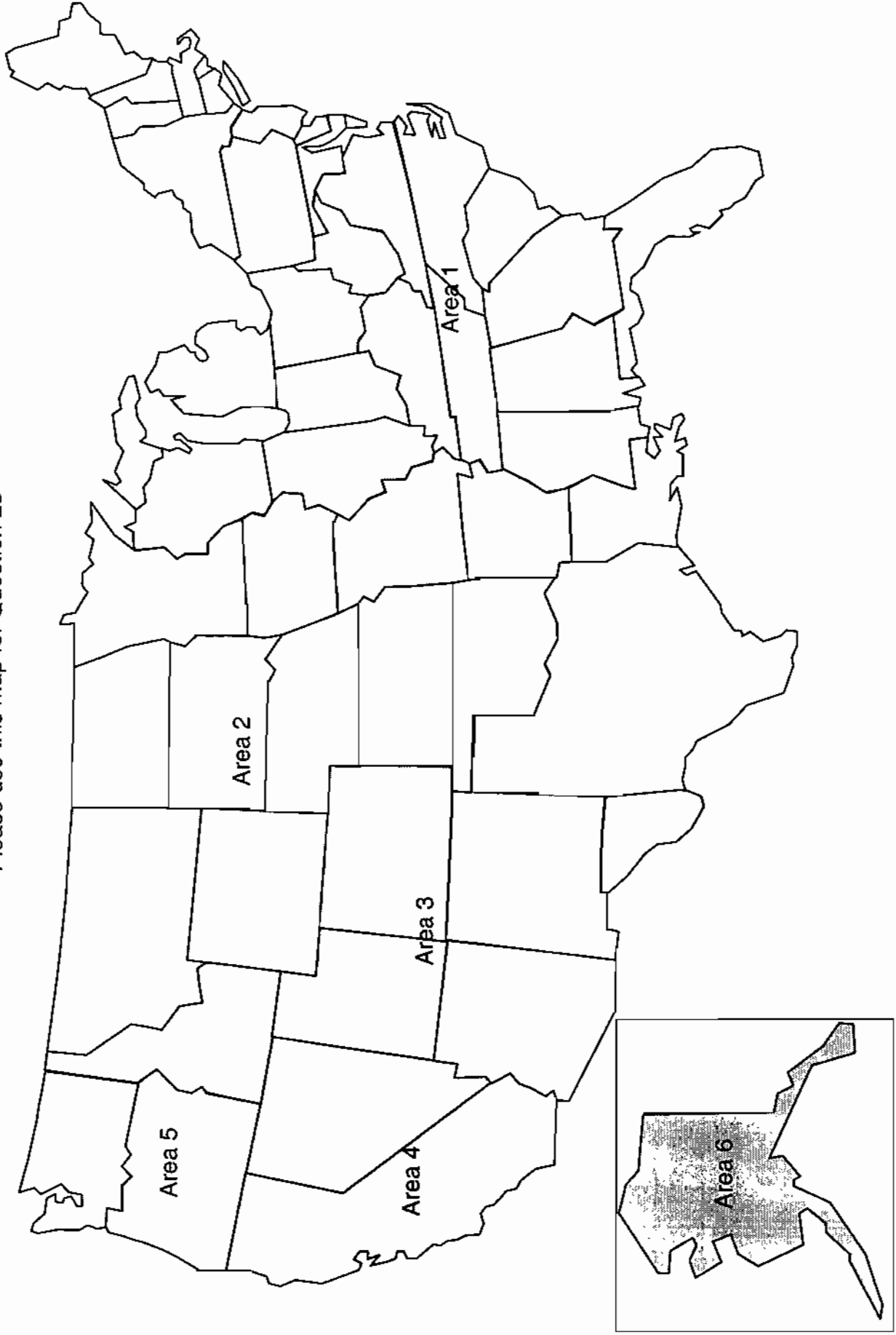
Please answer yes or no to the following question :

- 27 Within the past year, has your tribe had its books and/or records reviewed in a compliance check or examination by the IRS? Yes No

28 Using the map on the reverse side, please provide the area where the Tribe is located: _____

Please add any comments you wish to make:

Please use this map for Question 28



Proposed Script for follow-up phone calls with Tribes

Survey administrator (places call to Accounting/Finance Department within Tribe). A master sheet of contacts will be maintained to ensure that each non-respondent is contacted only once.

READ. Hi, my name is _____, and I work for the Office of Indian Tribal Governments within the IRS. *[Verify that you are speaking with a representative from the Accounting/Finance Department. If not, ask the individual to transfer you to this office and/or ask for a contact person/phone number. If the Tribal leadership prefers to designate someone else, you must work with that individual].*

My office recently mailed you a customer satisfaction questionnaire to get your feedback on how well we are serving your needs in the area of federal tax administration.

[You may need to remind them of who we are and what we have mailed, i.e., we are an office within the IRS that is responsible for helping federally recognized tribes meet their federal tax obligations. Our office recently mailed a questionnaire to their tribe. We want them to let us know how well we are doing our job. This feedback will help us improve the products/services we provide.]

READ. Have you returned the questionnaire to us?

=>**Yes**, thank them for their cooperation and mention the results will be posted on our web site (provide website address). **DISCONTINUE CALL.**

=>**No**, ask them if they would be willing to take a few minutes to answer the questions over the telephone. It should take no more than 10 minutes.

=>**Yes**, proceed to the questionnaire and read the directions/questions. Periodically remind the respondent of the scale. At the conclusion of the questionnaire, thank the respondent for their time and remind them the survey results will be posted on our web site (provide web site address).

=>**No**, ask them if there would be a better time to call back. If they refuse to cooperate over the phone, you should encourage them to complete the questionnaire that was mailed to them. Thank them for their time. **DISCONTINUE THE CALL.**