

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 each fiscal year beginning in FY 2003. 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 through FY 2008. 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 through FY 2008. 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. A copy of the FY 2009 questionnaire is included in the Appendix.

Objective of Data Collection

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 through FY 2008. There are 562 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 562 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 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

- Update ITG database of contact persons for each tribe
- Finalize the survey cover letter to ensure accuracy based on the date of mailing

Administering the survey

- Advertise the survey effort to raise awareness and seek support
- 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

¹ The Five Civilized tribes are located in Oklahoma.

- ❑ 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 through FY 2008 surveys, we anticipate an overall response rate of 50%. However, in the event that the response rate is less than 50%, the IRS will assume that all data collected from this survey is qualitative in nature, and that no critical decisions will be made solely from the analysis of data from this survey. The results from this survey are simply one piece of a larger set of information needed to assess tribal needs related to services provided by the IRS.

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

<u>Action Item</u>	<u>Completion Date</u>
Implementation Plan	March 2009
OMB Approval	June 2009
Administer Survey	July 2009
Analyze responses	August 2009
Final Report	September 2009

² ITG has identified three distinct market segments among tribes.

SECURITY, DISCLOSURE, ANONYMITY

All survey data will be anonymous. 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.

BURDEN HOURS

The total estimated taxpayer burden for this study is approximately 58 hours, assuming a 50 % nonresponse rate, a 40% response rate by mail, and a 10% 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:

562 respondents
x.50 nonresponse rate
281 individuals
x 2 minutes to review survey request
562 minutes of burden
(Burden Estimate continued)

562 respondents
x.40 response rate
225 individuals
x 10 minutes to complete mail survey
2,250 minutes of burden

562 respondents
X.10 response rate
56 individuals
x 12 minutes to complete telephone survey
672 minutes of burden

Total burden = 562 + 2,250 + 672 = 3,484 minutes or 58 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
Pre-survey alert letter	562 X .44	\$247
Survey w/ cover letter--postage	562 X .44	\$247
Follow-up letter	562 X .44	\$247
Printing Costs	562 X 4 x.10	\$225
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		\$8,844

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