

**The Engineer Specialist Program Controls
Could Be Improved to Ensure More Timely
and Accurate Examinations of Large
Corporations**

September 2002

Reference Number: 2002-30-149

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

September 16, 2002

MEMORANDUM FOR COMMISSIONER, LARGE AND MID-SIZE BUSINESS
DIVISION

Handwritten signature of Pamela J. Gardiner in cursive.

FROM: Pamela J. Gardiner
Acting Inspector General

SUBJECT: Final Audit Report - The Engineer Specialist Program Controls
Could Be Improved to Ensure More Timely and Accurate
Examinations of Large Corporations (Audit # 200230013)

This report presents the results of our review to assess how timely the expertise of Engineer Specialists is requested by and delivered to Large and Mid-Size Business (LMSB) Division examiners.

In summary, we found that the LMSB Division's return on investment for the Engineer Specialist program is high. However, their services are not always timely requested by and delivered to LMSB Division examiners. In addition, examiners conducting Industry Case (IC) corporate examinations do not consistently request the assistance of an Engineer Specialist when they should. As a result, significant engineering and valuation tax issues have been overlooked.

While the time span of the examinations is not always under the direct control of examiners and their managers, steps can be taken to better focus attention on improving the timeliness of examinations. Specifically, we found that improved controls are needed to ensure management's information system is complete. Further, until performance measures are implemented, another step that can be taken to focus attention on timeliness is providing managers with guidance on establishing specific time frames for completing examinations that are aligned with the LMSB Division goals. Finally, in addition to improving the timeliness of requesting and delivering Engineer Specialists' services, a control process is needed that ensures Engineer Specialists have an opportunity to assist in determining the scope and depth of all IC corporate examinations.

Management's Response: Internal Revenue Service (IRS) management agreed with the findings and recommendations presented in the report. Management indicated that they are working to replace the Specialists Inventory System with an Oracle-based system and will implement an Electronic Referral System that will allow examiners to request Engineer Specialists' services using an Internet based on-line process while serving as a control process for monitoring case referrals. In addition, management will notify all employees of the timeliness goal, share the Field Specialist Business Plan with all managers, and emphasize cycle time. Management's complete response to the draft report is included as Appendix IV.

Copies of this report are also being sent to IRS officials who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Gordon C. Milbourn III, Assistant Inspector General for Audit (Small Business and Corporate Programs), at (202) 622-3837.

**The Engineer Specialist Program Controls Could Be Improved to
Ensure More Timely and Accurate Examinations of Large Corporations**

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The Engineer Specialist Program Controls Could Be Improved to Ensure More Timely and Accurate Examinations of Large Corporations

Background

The Commissioner, Large and Mid-Size Business (LMSB) Division, has overall responsibility for the Internal Revenue Service's (IRS) Engineer Specialist Program, which is directed nationally under the Field Specialists Program. In Fiscal Year (FY) 2001, there were 39 Engineer Specialist managers throughout the country that coordinated the work of the 350 Engineer Specialists in the field.

The IRS has established procedures intended to result in assigning Engineer Specialists only to those examinations that present more difficult and complex engineering and valuation issues. Specifically, examiners are required to request an Engineer Specialist's involvement when examining the nation's largest corporations. An Engineer Specialist manager then evaluates the examiner's request and decides whether to assign an Engineer Specialist to the examination. Once the engineers conduct the examination, they are responsible for preparing a report on the engineering issues examined.

The LMSB Division is structured around five industry segments and has the formidable task of examining the nation's largest corporations. The LMSB Division divides 58,000 large corporations into two segments. About 1,300 are classified as Coordinated Industry Cases (CIC), while the remaining ones are referred to as Industry Cases (IC). Unlike IC examinations, CIC examinations are conducted using a team of IRS examiners.

Although CIC and IC corporate examinations account for about two-thirds of all recommended additional taxes from all IRS examinations, the length of time it takes to complete the examinations has been an ongoing concern of both the IRS and stakeholders.¹ Large corporate examinations may not start for several years after the corporate return is filed and then take several more years to complete. As part of an ongoing effort to improve the post-filing examination

¹ For example, the Tax Executives Institute indicated that the lack of currency in examinations creates record keeping burdens for corporations because, if examinations were closed in a timely manner, there would be less need to retain records.

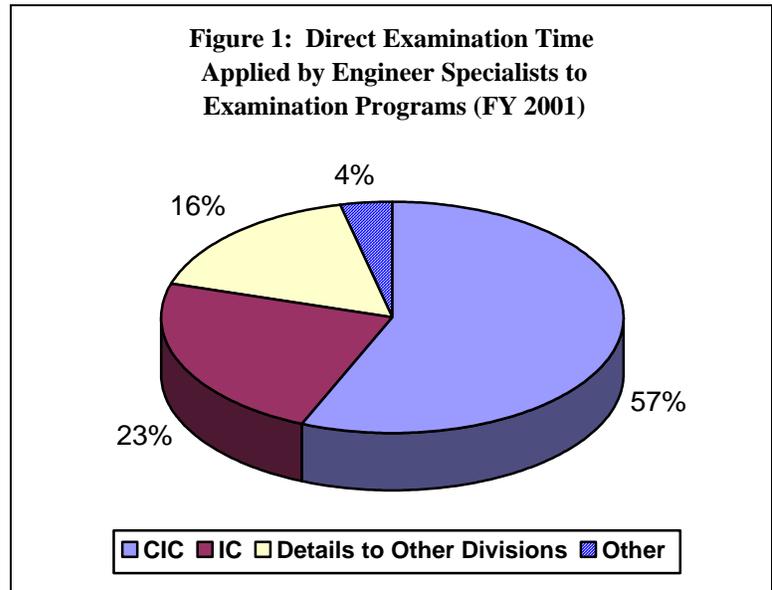
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process, the LMSB Division has a strategic initiative aimed at reducing the time on IC and CIC corporate examinations.

This audit is part of our FY 2002 emphasis focusing on the LMSB Division's post-filing examination process. We performed our audit in accordance with *Government Auditing Standards* at the LMSB Division Headquarters in Washington, DC, and offices in the New York, Chicago, and Los Angeles metropolitan areas from October 2001 to April 2002. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

CIC corporate examinations are the largest and most complex examinations that the IRS conducts. Because of their size and complexity, these examinations consume a large portion of the Engineer Specialists' time. As shown in Figure 1, Engineer Specialists spent about 57 percent of their direct examination time on CIC corporate examinations in FY 2001.

Coordinated Industry Case Corporate Examinations Benefited the Most from Engineer Specialists



Source: Treasury Inspector General for Tax Administration's (TIGTA) analysis of the IRS' FY 2001 Table 37 "Examination Program Monitoring."

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Our analysis of the Specialist Inventory (SPIN) System shows that LMSB Division's investment in Engineer Specialists is producing good results. Overall, Engineer Specialists spent 295,983 hours on the CIC corporate examinations that were closed in FY 2000 and 2001 and recommended approximately \$17.6 billion in adjustments to taxable incomes. From these data, we calculated that for each hour spent on a CIC corporate examination, an Engineer Specialist recommended about \$59,374 in adjustments to taxable incomes and credits.

Table 1 shows that the LMSB Division's Financial Services Industry Segment outpaced the other four industry segments in FY 2000 and 2001 in terms of the time Engineer Specialists applied to CIC corporate examinations.

Table 1: Engineer Specialists' CIC Corporate Examination Time and Additional Recommended Adjustments to Taxable Incomes by LMSB Division Industry Segments (FYs 2000 - 2001)

LMSB Division Industry Segment	Examination Hours Worked	Recommended Adjustments to Taxable Incomes	Average Adjustment per Hour
Financial Services	121,803	\$5.7 billion	\$46,965
Natural Resources and Construction	32,979	\$2.1 billion	\$62,910
Communications, Technology, and Media	28,947	\$5.8 billion	\$199,009
Retailers, Food, Pharmaceuticals, and Healthcare	6,486	\$190 million	\$29,308
Heavy Manufacturing and Transportation	10,617	\$220 million	\$20,741
Unable to determine due to limitations in IRS databases	95,151	\$3.6 billion	\$37,914

Source: TIGTA analysis of the Specialist Inventory System (SPIN).

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The Financial Services Industry Segment is made up of corporations and partnerships that are involved in the commercial banking, savings and loans, securities, and other financial services businesses. Documentary evidence obtained from the LMSB Division may explain why this industry segment outpaced the other four industry segments. Taxpayers under the jurisdiction of the Financial Services Industry segment are experiencing widespread consolidation across industries and large growth from international expansion. Corporate combinations that involve one company purchasing the business of another company can give rise to numerous fair market valuation tax issues,² thereby creating an increased demand for the Engineer Specialists.

Engineer Specialists' Services Need to Be More Timely Requested and Delivered

The time taken to request and deliver Engineer Specialists' services may hamper the LMSB Division's efforts to meet its goals for timely completing examinations and reducing the burden lengthy examinations can have on taxpayers. According to the FY 2002 LMSB Division goals, an IC corporate examination is considered timely if it is completed within 31 months after the return is filed, while a CIC corporate examination is timely if it is closed within 57 months of the return file date. In FY 2003, the goals for closing IC and CIC corporate examinations are 29 and 54 months, respectively.

Our analysis of the FY 2000 and 2001 SPIN System of closed IC corporate examinations shows that the time taken to request and deliver Engineer Specialists' services is substantial. For example, it is taking, on average:

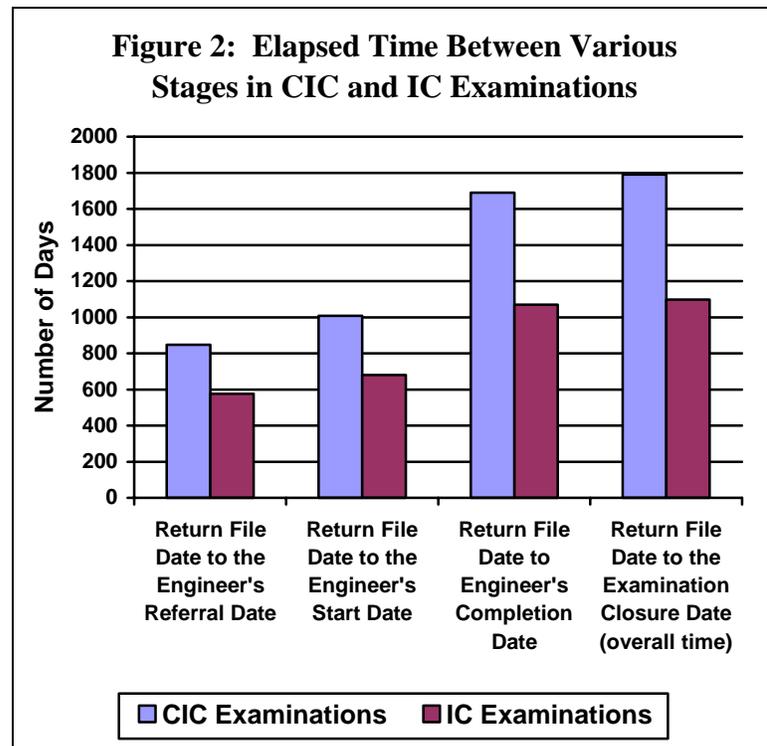
- About 4 months (130 days) for examiners to request the services of an Engineer Specialist after they start an IC corporate examination.

² Fair market value is the price at which a buyer and seller are willing to exchange an asset and is generally synonymous with the current market value determined by the competitive forces of supply and demand operating in a free and open marketplace. These conditions may not exist in a sale of a business between corporations, requiring estimation of the fair market value of the tangible and intangible assets of the business sold.

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- About 2.5 months (74 days) for an Engineer Specialist to start working on an IC corporate examination once he or she is assigned.
- About 14 months (425 days) for the Engineer Specialist to issue a report once he or she starts working on an IC corporate examination.

Figure 2 shows the average elapsed time between when returns were filed and key stages in 371 referrals from the IC examinations and 324 referrals from the CIC corporate examinations that were closed in FY 2000 and 2001 and involved an Engineer Specialist.



Source: TIGTA combined analysis of the FY 2000 and 2001 Specialist Inventory and Audit Information Management Systems and the LMSB January 31, 2002, Business Performance Review.

As Figure 2 shows in the second set of columns from the right, the Engineer Specialists' portion of time from the return file date to their completion is, on average, 1,069 days (about 36 months) for an IC corporate examination and 1,690 days (about 56 months) for a CIC

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corporate examination. The far right columns show the overall time frame in FY 2001 for IC corporate examinations was 1,098 days (about 37 months) and for CIC corporate examinations was 1,791 days (about 60 months).

The General Accounting Office's (GAO) *Executive Guide: Effectively Implementing the Government Performance and Results Act* and reports that we have issued³ discuss the need for controls that aid in setting priorities, adjusting resources, and providing the basis for improving performance. We recognize that the time span of examinations is not always under the direct control of Engineer Specialists, examiners, and their managers. For example, taxpayers may procrastinate in responding to an engineer's report or requests for information and, thereby, extend the length of an examination. However, there are two other reasons why these delays are occurring that the LMSB Division could address to better focus attention on improving the timeliness of requesting and delivering Engineer Specialist services.

First, the centralized management information system is incomplete because the SPIN System does not capture information on when an examination is started or why delays are occurring. Key dates for establishing milestones, such as planned start and completion dates, were also missing in about 40 percent of the closed examination referrals listed in the SPIN System for FYs 2000 and 2001. Consequently, the LMSB Division is inhibited in its ability to spot and address problems that affect the timeliness of requesting and delivering Engineer Specialists' services.

Second, managers and Engineer Specialists do not have guidance for establishing specific time frames for completing examinations that are aligned with the LMSB Division goals. In some instances, even when planned completion dates were established, they were not always aligned with the LMSB Division goals. For example, we

³ One example was our *Management Advisory Report: The Strategy for Curbing Abusive Corporate Tax Shelter Growth Shows Promise but Could Be Enhanced by Performance Measures* (Reference Number 2001-30-159, dated September 2001).

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measured the elapsed time from return filed dates to the planned examination completion dates for 754 IC and CIC corporate examinations and found 223 planned completion dates (30 percent) outside the 31- and 57-month time frames of the LMSB Division goals. While the Director, Field Specialists Program, has also recognized the need for and importance of establishing time frames for completing examinations as well as other performance measures, they have yet to be fully developed and implemented.

Recommendations

The Director, Field Specialists Program, should take the following steps for improving the timeliness of providing Engineer Specialists' services:

1. Enhance management information systems and communication processes to improve the timeliness of requesting and delivering Engineer Specialists' services.

Management's Response: Management submitted a Request for Information Services to replace the SPIN System with an Oracle-based system. In addition, management is implementing an Electronic Referral System (ERS) that will allow examiners to request Engineer Specialists' services using an Internet based on-line process.

2. Until performance measures are implemented, provide guidance to managers for establishing specific time frames for completing examinations that relate to the LMSB Division's goals for timely examinations.

Management's Response: Management will notify all employees of the timeliness goal, share the Field Specialist Business Plan with all managers, and emphasize cycle time.

Significant Engineering and Valuation Tax Issues Are Often Overlooked in Industry Case Corporate Examinations

LMSB Division examiners are required to request the assistance of an Engineer Specialist in determining the scope and depth of examinations involving corporations that report assets of \$10 million or more. While the required referrals to Engineer Specialists were made in CIC

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corporate examinations we reviewed, we found the opposite condition in the IC corporate examinations reviewed.

We selected a judgmental sample of 33 IC corporations reporting \$50 million or more in assets from across the nation whose examinations were completed in FYs 2001 and 2002 and determined that mandatory engineering referrals were not made in 20 (61 percent) of the 33 cases. Several LMSB Division Engineer Specialists reviewed our exception cases and found that approximately \$606 million of potential engineering and valuation tax issues were not referred to an engineer. An example of the types of issues that Engineer Specialists need to review is intangible assets.⁴ In some instances, corporations improperly inflate or deduct the costs of acquiring intangible assets, which can result in significant tax benefits.

The GAO's *Standards for Internal Control in the Federal Government* specify that control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives. In short, controls ensure actions are taken to minimize risks. We applied these standards in evaluating the problem with the limited number of referrals made to Engineer Specialists in IC corporate examinations. Our results indicate that the LMSB Division controls to meet its guidelines on involving Engineer Specialists in examinations were not always effective or adequate.

We believe the controls were not effective because the LMSB Division managers and IC examiners we spoke with were aware of the guideline to request the assistance of Engineer Specialists. However, they did not always follow the guideline because they saw no potential engineering issues worth examining or did not want to involve an "outside" specialist due to concerns that the process could be time consuming and, thereby, delay closing the examination. Considering that Engineer Specialists spent, on average, about 14 months to complete mandatory IC

⁴ Intangible assets can be defined as non-physical items, such as patents and copyrights, that grant certain property rights and privileges of ownership and have or promise economic benefits to the owner.

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referrals in FYs 2000 and 2001, there may be justification for their concerns.

The controls were also not adequate because they do not ensure an Engineer Specialist has an opportunity to review all large corporations in the examination stream. In the past, establishing such a control was difficult because all large corporate returns were placed in the examination stream so that they could be manually screened for tax issues by examiners or their managers in local IRS offices. The screening process and criteria used could vary by office, and most of the returns that were entered into the examination stream were eventually eliminated from consideration.

Today, the LMSB Division uses a centralized and much more structured approach to select large corporate returns for examination. All large corporate returns are filed with the IRS' Ogden Submission Processing Center rather than with the other Submission Processing Centers scattered across the country. To determine which returns to select for examination, the LMSB Division scores the returns on specific criteria that result in about 90 percent fewer returns entering the examination stream.

Given the Engineer Specialist role in identifying significant tax issues, they should not have to depend on examiners less qualified and experienced in engineering and valuation issues to determine if and when their involvement is needed. Rather, a control is needed to ensure that they have the opportunity to evaluate all returns selected for examination, particularly now that significantly fewer returns are entering the examination stream and are coming from a centralized location.

Recommendation

3. The Director, Field Specialists Program, should coordinate with the LMSB Division's Industry Directors to establish a control process that cannot be easily ignored by managers and examiners, so that Engineer Specialists have an opportunity to assist in determining which IC corporate examinations could benefit most from their involvement.

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Management's Response: Management will use the ERS as a control process for monitoring case referrals and recommend Continuing Professional Education topics for IC examiners to improve their knowledge and ability to make timely referrals.

Detailed Objective, Scope, and Methodology

Our objective was to assess how timely the expertise of Engineer Specialists is requested by and delivered to the Large and Mid-Size Business (LMSB) Division examiners. To meet our objective we relied on the Internal Revenue Service's internal management reports and databases. We did not establish the reliability of these data because extensive data validation tests were outside the scope of this audit. Except as noted above, our work was conducted in accordance with *Government Auditing Standards*. Our specific audit tests included the following:

- I. Defined the purpose, scope, inputs, outputs, and customer needs of the Engineer Specialist Program by reviewing the LMSB Division's guidelines and interviewing LMSB Division executive level, mid-level and front-line managers.
- II. Analyzed Fiscal Year 2000 and 2001 Examination Program Monitoring Table 37, Audit Information Management System, Specialist Inventory (SPIN) System to determine the Engineer Specialist staffing levels, results from their examinations, and where they applied their examination time.
- III. Analyzed the SPIN System data and reviewed a judgmental¹ sample of 19 out of 128 open Coordinated Industry Case corporate examinations in the Los Angeles and New York metropolitan areas to determine whether examiners were requesting the assistance of Engineer Specialists as required, how much time was involved in requesting and delivering the assistance, and if the Engineer Specialists were unnecessarily extending the length of examinations.
- IV. Analyzed the SPIN System data and reviewed a judgmental sample of 33 out of 46 closed Industry Case examinations of corporations reporting assets of \$50 million or more in assets in the LMSB Quality Management System inventory to determine whether examiners were requesting the assistance of Engineer Specialists as required, how much time was involved in requesting and delivering the assistance, and if the Engineer Specialist was unnecessarily extending the length of examinations.
- V. Verified whether specific time frames and other performance measures have been established for requesting and delivering the technical advice from Engineer Specialists and if the measures were aligned with those in the LMSB Division.

¹ For the samples in steps III and IV, judgmental sampling was used because a statistical sample to project results would have required extensive resources and time.

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- VI. Reviewed the General Accounting Office's (GAO's) *Executive Guide: Effectively Implementing the Government Performance and Results Act* and prior reports issued by the Treasury Inspector General for Tax Administration to assess the applicability of performance measures for Engineer Specialists.
- VII. Applied the GAO's *Standards for Internal Control in the Federal Government* to existing controls over requests for and delivery of Engineer Specialist services and evaluated whether risks were sufficiently minimized.

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Appendix II

Major Contributors to This Report

Gordon C. Milbourn III, Assistant Inspector General for Audit (Small Business and Corporate Programs)

Philip Shropshire, Director

Frank Dunleavy, Audit Manager

Earl Charles Burney, Senior Auditor

Robert Jenness, Senior Auditor

Stanley Pinkston, Senior Auditor

Lisa Stoy, Senior Auditor

William Tran, Auditor

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Appendix III

Report Distribution List

Commissioner N:C
Deputy Commissioner N:DC
Deputy Commissioner, Large and Mid-Size Business Division LM
Director, Field Specialists, Large and Mid-Size Business Division LM:FS
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National Taxpayer Advocate TA
Director, Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O
Office of Management Controls N:CFO:F:M
Audit Liaison:
 Commissioner, Large and Mid-Size Business Division LM

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Appendix IV

Management's Response to the Draft Report


COMMISSIONER
LARGE AND MID-SIZE
BUSINESS DIVISION

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

RECEIVED
SEP 04 2002

August 30, 2002

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: *for* Larry R. Langdon *Dorinda M. Tolson*
Commissioner, Large and Mid-Size Business Division

SUBJECT: Draft Audit Report – The Engineer Specialist Program Controls Could Be Improved to Ensure More Timely and Accurate Examinations of Large Corporations (Audit # 2002-30-013)

Your report accurately illustrates the extent of the ESs' Coordinated Industry Case (CIC) examination time and results (recommended adjustments) by industry segment for FY 2000–2001. Our ES Program is also responsible for delivering program services to other operating divisions, Appeals, Counsel, and the Department of Justice, including support for the strategic initiatives of the Pre-Filing and Technical Guidance Office and the Outside Fee Appraisal Program. The ESs work closely with field managers, team coordinators, and the Strategy, Research, and Program Planning Office in the annual planning process, and assist managers with risk analysis during the course of the examinations.

We agree that the timeliness of the service requests and delivery should be improved. Since June 2000, the Director, Field Specialists, has focused on improving operational support services and enhancing the training and development of the Program staff. In the last two years, nearly 100 engineers, appraisers, and valuation specialists have completed training and qualified for or are pursuing professional accreditation in valuation. In addition, the Director is working to improve the timeliness and accuracy of the ES Program services. An Electronic Referral System (ERS) will become operational by October 31, 2002, and we are reviewing the Specialist Inventory Management System (SPIN) for major improvements to its functionality and report design.

The following are our specific comments on the draft report findings and recommendations.

IDENTITY OF FINDINGS AND RECOMMENDATIONS:

FINDING:

Engineer Specialists' services need to be more timely requested and delivered.

ASSESSMENT OF CAUSE(S):

Some of the factors contributing to the delays in the delivery of the ES Program services include:

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- Late or lack of referrals from the field examiners to the ESs
- Delays between the assignment date and the first action date
- Shortage of ESs resulting in excessive workloads -- The average inventory is five or more CIC cases per ES

RECOMMENDATION 1:

The Director, Field Specialists Program should enhance management information systems and communication processes to improve the timeliness of requesting and delivering Engineer Specialists' services.

CORRECTIVE ACTIONS:

The ES Program submitted a Request for Information Services (RIS) to replace the SPIN with an Oracle-based system. We are coordinating this project with MITS. However, availability of MITS resources could hinder RIS implementation. In addition, the ES Program will implement an Electronic Referral System (ERS) by October 31, 2002. The ERS will allow field examiners in the LMSB Division and other operating divisions to request ES and other Field Specialist services using an Intranet-based on-line process.

IMPLEMENTATION DATE:

PROPOSED DATES: October 31, 2002 -- ERS roll out
June 30, 2003 -- SPIN replacement RIS implementation

RESPONSIBLE OFFICIAL:

Director, Field Specialists

CORRECTIVE ACTION(S) MONITORING PLAN:

Using the ERS and other available data (Exam Return Control System (ERCS), SPIN, etc.), we will monitor the lag time from the return file date to the ES referral date. We will also monitor the lag time between the assignment date and the first action date using ERCS and SPIN data.

RECOMMENDATION 2:

Until performance measures are implemented, the Director, Field Specialist Program should provide guidance to managers for establishing specific time frames for completing examinations that relate to the LMSB Division's goals for timely examinations.

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CORRECTIVE ACTIONS:

The Director, Field Specialists Program is already providing guidance to managers on time frames for completing examinations. The FY 2003 LMSB Compliance Plan includes reducing cycle time as a goal. We developed the Field Specialist Business Plan based on the goals outlined in the LMSB Operating Plan. As part of the planning process, we complete an Audit Plan for CIC cases. Generally, all parties to the Plan agree on closing dates, and managers are aware of the specific time frames that are necessary to complete the examinations. This process is common practice among the field specialists.

Once we finalize the Field Specialist Plan, we inform all managers. Managers submit reports every two months on their actions to support the plan. In addition, each manager signs off on the Audit Plan for CIC cases. The Audit Plan specifies estimated closing dates that the specialists must follow. Team managers must approve changes to closing dates and document the request for extensions, including a risk analysis for each case. For IC cases, the audit plan process is less formal and initiated on receipt of a referral.

We will notify all employees of the timeliness goal. Also, we will share the FY 2003 Field Specialist Business Plan with all managers by October 31, 2002, and emphasize cycle time.

IMPLEMENTATION DATE:

PROPOSED DATE: October 31, 2002 – Distribution of the Field Specialist Business Plan

RESPONSIBLE OFFICIAL:

Director, Field Specialists

CORRECTIVE ACTION(S) MONITORING PLAN:

We will continue to require managers to follow the Field Specialist Business Plan procedures.

FINDING:

Significant engineering and valuation tax issues are often overlooked in Industry Case corporate examinations.

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ASSESSMENT OF CAUSE(S):

Some of the reasons examiners often overlook significant engineering and valuation tax issues in IC corporate examinations are:

- Failure of field examiners to identify and/or refer IC examinations with such tax issues
- Lack of awareness of such tax issues by the examiners
- Reluctance from the examiners to refer IC examinations due to program pressures

RECOMMENDATION 3:

The Director, Field Specialist Program should coordinate with the LMSB Division's Industry Directors to establish a control process that cannot be easily ignored by managers and examiners, so that Engineer Specialists have an opportunity to assist in determining which IC corporate examinations could benefit most from their involvement.

CORRECTIVE ACTIONS:

We will work with the Field Specialist Planning and Special Programs (PSP) Analyst and the LMSB Industry PSP analysts to develop a control process using ERS. We will evaluate the current criteria for mandatory referrals, and recommend technical Continuing Professional Education (CPE) topics for IC examiners to improve their knowledge and ability to make timely referrals.

IMPLEMENTATION DATE:

PROPOSED DATES: October 31, 2002 -- ERS roll out
June 30, 2003 -- Evaluation of criteria for mandatory referrals

RESPONSIBLE OFFICIAL:

Director, Field Specialists

CORRECTIVE ACTION(S) MONITORING PLAN:

Managers will use the ERS to monitor case referrals and develop program reports.

If you have any questions, please contact Keith Jones, Director, Field Specialists at (202) 283-8290.