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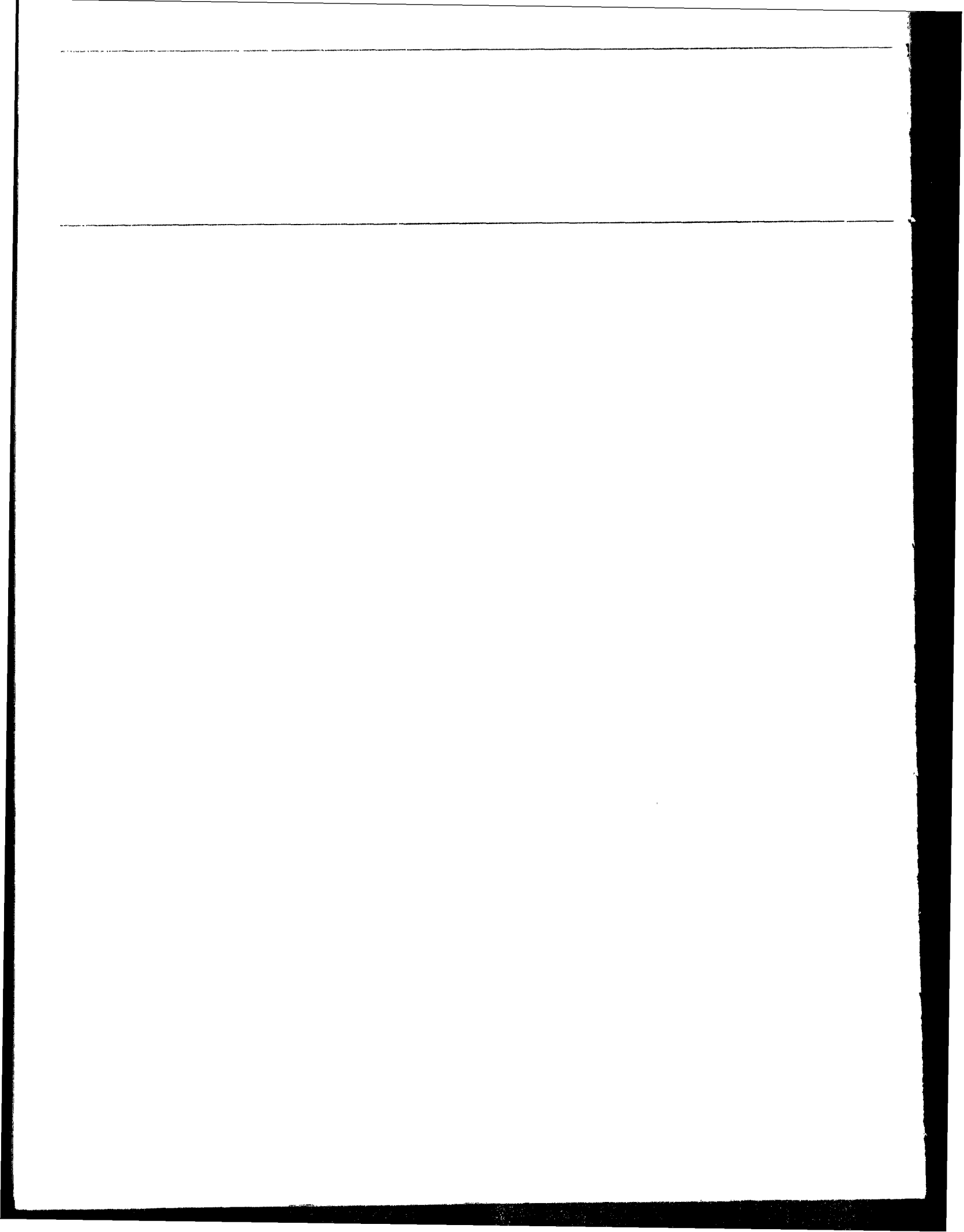
Fact Sheet for the Chairman,
Subcommittee on Commerce, Consumer
and Monetary Affairs, Committee on
Government Operations, House of
Representatives

July 1991

INTERNAL REVENUE SERVICE

Employee Views on Integrity and Willingness to Report Misconduct





General Government Division

B-244869.1

July 24, 1991

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

Dear Mr. Chairman:

In March 1990, you requested that we oversee and evaluate Internal Revenue Service (IRS) efforts to address integrity problems identified during your July 1989 hearings on senior employee misconduct. As agreed with the Subcommittee, our work focused on IRS' integrity Action Plan, the Treasury Inspector General's (IG) investigations of IRS employee misconduct, and employee views on various integrity issues. This fact sheet provides employee views on IRS' efforts to promote a climate of integrity awareness and encourage reporting of misconduct without fear of retaliation. We will address the action plan and IG investigations in our July 1991 testimony before your Subcommittee.

As agreed, we obtained IRS employee views about integrity issues by mailing over 2,700 questionnaires in early 1991 to a random sample of three groups of IRS full-time employees—staff (GS-11 and below), mid-level employees (GS-12 through GM/GS-14), and upper-level managers (GM/GS-15 and above). The 81-percent response rate (over 2,200) and the size of the sampling errors allow us to project the sample results to the adjusted universe of IRS full-time employees at the 95-percent confidence level with a sampling error of plus or minus 6 percent, unless otherwise indicated. A detailed objective, scope, and methodology section is contained in appendix I.

Appendix II provides a series of tables (table II.1 through table II.6) that show (1) employee perceptions of the level of IRS employee integrity and misconduct;¹ (2) employee awareness of places to report misconduct and IRS efforts to improve integrity; (3) employee willingness to report misconduct and extent of IRS encouragement for reporting; (4) employee perceptions of the extent of retaliation against employees for reporting

¹As defined in the questionnaire, misconduct covers a variety of situations, including (1) using official position or taxpayer information for personal gain, (2) working in an outside capacity that conflicts or appears to conflict with official duties, (3) providing taxpayers special treatment to further personal interests, (4) making false statements, (5) accepting bribes or payoffs, (6) committing fraud, and (7) stealing or embezzling federal funds or property (e.g., stealing typewriters).

misconduct and IRS willingness to deter retaliation;² (5) employee confidence in IRS Inspection and Treasury IG investigations; and (6) employee perceptions on the extent IRS senior management fosters a climate for punishing employees for misconduct, is willing to punish peers, and gives preferential treatment. The following highlights employees' views on these key issues.³

- Almost two-thirds of employees believed that the level of integrity in IRS is generally high or very high, while about 10 percent of employees believed the level of integrity is generally low or very low. More employees believed misconduct occurs at lower ranks in the organization than believed it occurs at higher ranks. Thirty-four percent of employees believed at least some upper-level managers engage in misconduct, 40 percent believed at least some mid-level employees engage in misconduct, and 47 percent believed at least some staff engage in misconduct. (See table II.1.)
- Seventy-five percent of employees were aware that they could report misconduct to a local IRS inspector. However, many employees were not aware of other places to report misconduct. For example, 40 percent and 74 percent of employees were not aware of the IRS Inspection hotline and Treasury hotline, respectively. Of the three groups surveyed, upper-level managers were most aware of places to report misconduct. Similarly, many employees were not aware of IRS efforts to improve integrity. Twenty-five percent and 42 percent of employees were unaware of the IRS January 1989 Strategic Initiative and January 1990 Action Plan, respectively.⁴ Again, upper-level managers were most familiar with IRS efforts to improve integrity. For example, 87 percent of upper-level managers were aware of the Strategic Initiative, while only 50 percent of staff were aware of it. (See table II.2.)
- Seventy-six percent of employees were willing to report misconduct. However, our analysis of the responses showed that 93 percent of employees who feared no retaliation were willing to report misconduct. Further, willingness to report varied by position in the organization. For

²Retaliation includes taking an undesirable action against an employee or not taking a desirable action because that employee disclosed information about a serious problem. Retaliation may involve such things as an unsatisfactory performance evaluation, transfer or reassignment to a less desirable job or location, suspension or removal from a job, or denial of promotion or training opportunity.

³In this fact sheet, "employees" refers to the universe of all IRS full-time employees.

⁴The Strategic Initiative is an IRS effort to improve ethics, integrity, and conduct awareness. The Action Plan is an IRS effort to address deficiencies or policy issues surfaced during the July 1989 congressional hearings on senior IRS employee misconduct.

example, 92 percent of upper-level managers were willing to report misconduct, compared to 73 percent of staff. Overall, less than 25 percent of employees believed IRS encourages employees to a great or very great extent to report misconduct. (See table II.3.)

- While more than 40 percent of employees believed they had no basis to judge, approximately one-third believed employees are retaliated against to some, little, or no extent for reporting misconduct. Only 23 percent of employees believed IRS is willing to ensure to a great or very great extent that employees are not retaliated against for reporting misconduct. (See table II.4.)
- Less than one-third of employees had great or very great confidence that IRS Inspection acts independently and is committed to high quality investigations, and that the Treasury IG investigations will be independent and of high quality. The level of confidence tended to be higher among higher-grade employees. (See table II.5.)
- Twenty-three percent of employees (ranging from 19 percent of staff to 50 percent of upper-level managers) believed that senior management fosters to a great or very great extent a climate for taking action against employees who breach ethical standards. Forty-three percent of employees believed senior management is generally not, or not at all, willing to punish their peers. Further, 20 percent of employees thought that upper-level managers receive preferential treatment to a great or very great extent, while only 6 percent thought lower-level staff receive preferential treatment to a great or very great extent. (See table II.6.)

Projected employee responses for each question, by employee grade, are shown in appendix III. Appendix IV shows the questionnaire and number of employee responses to each question.

As agreed with your staff, we discussed the contents of this fact sheet with IRS officials, but we did not obtain formal written comments.

We will send copies of this fact sheet to various Senate and House committees, Members of Congress, the Commissioner of the Internal Revenue Service, and other interested parties.

Major contributors to this fact sheet are listed in appendix V. If you have any questions regarding this material, please call me on (202) 275-6407.

Sincerely yours,

Jennie S. Stathis

Jennie S. Stathis
Director, Tax Policy
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Abbreviations

IG Inspector General
IRS Internal Revenue Service

Objective, Scope, and Methodology

Using a mail questionnaire, we surveyed a random sample of Internal Revenue Service (IRS) staff (GS-11 and below), mid-level employees (GS-12 through GM/GS-14), and upper-level managers (GM/GS-15 and above). We asked a series of questions to obtain their views on (1) the level of IRS employee integrity and misconduct; (2) employee awareness of places to report misconduct and IRS efforts to improve integrity; (3) retaliation against employees for reporting misconduct and IRS willingness to deter retaliation; (4) employee willingness to report misconduct and extent of IRS encouragement for reporting; (5) employee confidence in IRS Inspection and Treasury Inspector General (IG) investigations; and (6) employee perceptions on the extent senior management fosters a climate for punishing employees for misconduct, is willing to punish peers, and gives preferential treatment.

We developed, administered, and analyzed the questionnaires from October 1990 through June 1991, in accordance with generally accepted government auditing standards.

Questionnaire Validation and Verification

To validate the questionnaire, we pretested it with several IRS staff, mid-level employees, and upper-level managers at regional and district offices and at a service center. During the pretests, we observed respondents while they completed the questionnaires. Upon completion, we reviewed their answers with them to determine whether they understood the questions. We also asked them to point out any part of the questionnaire that was unclear and to give us their comments on the questionnaire. We revised the questionnaire to reflect their comments as appropriate and then mailed it to the sample of employees.

We reviewed and edited each returned questionnaire for completeness and consistency and entered the responses into a computer database. Separate keypunchers entered the responses, creating a primary file and a secondary file. We compared the two files for consistency and made corrections as necessary. We then verified the primary file by comparing the computer file with employee responses in a 5-percent sample of the completed questionnaires.

Sampling Methodology

To define our universe of employees, we obtained from IRS the number of employees in pay status who had over 2 years of IRS service. We requested this information by grade level and location. We stratified our sample into three groups based on grade: GS-11 and below (staff), GS-12

through GM/GS-14 (mid-level employees), and GM/GS-15 and above (upper-level managers).

We asked IRS to produce a random sample of employees meeting our stratification criteria, using the final digits of their social security numbers, which are randomly assigned. IRS provided a larger sample than required for our desired 95-percent confidence level. Therefore, we randomly deleted employees from the sample to arrive at a total initial sample of 2,793 employees. This initial sample was further reduced by 63 to reflect the number of questionnaires returned to us as undeliverable. This left us with an adjusted sample of 2,730 employees. The universe was also adjusted by the proportion of undeliverable questionnaires. Universe and sample sizes for each strata are shown in table I.1.

Table I.1: Employees in Initial and Adjusted Universe and Sample

	Initial universe	Initial sample	Adjusted universe	Adjusted sample
GM/GS-15 and above	1,481	705	1,435	683
GS-12 through GM/GS-14	24,134	1,076	23,675	1,056
GS-11 and below	57,521	1,012	56,313	991
Total employees	83,136	2,793	81,423	2,730

Questionnaire Response Rates

We received 2,220 responses to our questionnaire for an overall response rate of 81 percent. Response rates for each stratum are shown in table I.2.

Table I.2: Employee Questionnaire Response Rates

	Adjusted sample	Responses	
		Number	Percent
GM/GS-15 and above	683	614	90
GS-12 through GM/GS-14	1,056	886	84
GS-11 and below	991	720	73
Total employees	2,730	2,220	81

To generalize our findings to the adjusted universe, we weighted the responses. We calculated weighting factors by dividing the adjusted universe by the number of responses for each stratum. The resultant weighting factors were 78.2 for staff, 26.7 for mid-level employees, and 2.3 for upper-level managers.

On the basis of our final response rates, we can generalize our findings to the adjusted universe of IRS employees at the 95-percent confidence level with a sampling error of plus or minus 6 percent, unless otherwise indicated. We assumed that nonrespondents did not differ significantly from respondents.

Because we surveyed a sample of IRS employees rather than all IRS employees, the results we obtained are subject to some degree of uncertainty, or sampling error. The sampling error represents the expected difference between our sample results, or estimates, and the results we would have obtained had we surveyed the entire universe of IRS employees. Sampling errors were computed using a method that results in conservative estimates.

Estimates used in this report are based on weighted responses. Appendix IV contains a copy of the questionnaire and unweighted responses.

IRS Employee Views on Selected Integrity Issues

Table II.1: IRS Employee Views on Level of Integrity and Extent of Misconduct

Numbers in percent

Level of integrity	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Generally or very high	58.7	80.5	94.1	65.7
Neither high nor low	23.5 ^b	13.4 ^b	^c	20.2
Generally or very low	11.9 ^b	^c	^c	9.5
No basis to judge	^c	^c	^c	^c
Extent of misconduct by grade				
GM/GS-15 and above				
None, or almost none	17.3 ^b	28.8	51.5	21.3
At least some	30.8 ^b	40.3	38.0 ^b	33.7
No basis to judge	51.9	30.9	10.5 ^b	45.0
GM/GS-14, 13, and GS-12				
None, or almost none	21.6 ^b	41.4	51.9	27.9
At least some	38.6	42.6	37.5 ^b	39.7
No basis to judge	39.8	16.0 ^b	10.6 ^b	32.4
GS-11 and below				
None, or almost none	26.0 ^b	40.2	41.7 ^b	30.4
At least some	48.0	43.0	46.8	46.5
No basis to judge	26.0 ^b	16.8 ^b	11.5 ^b	23.1

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 8 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

**Appendix II
IRS Employee Views on Selected
Integrity Issues**

Table II.2: IRS Employee Awareness of Places to Report Misconduct and IRS Efforts to Improve Integrity

Numbers in percent

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Awareness of places to report misconduct				
Local inspector				
Yes	69.7	85.2	87.7	74.5
No	30.3 ^b	14.8 ^b	12.3 ^b	25.5
Regional inspector				
Yes	41.8	72.1	85.3	51.6
No	58.2	27.9	14.7 ^b	48.4
Inspection headquarters (National Office)				
Yes	26.1 ^b	48.4	81.4	33.7
No	73.9	51.6	18.6 ^b	66.3
Treasury Inspector General				
Yes	13.2 ^b	30.0	69.2	19.2
No	86.8	70.0	30.8 ^b	80.8
IRS Inspection hotline				
Yes	54.1	71.4	88.1	59.9
No	45.9	28.6	11.9 ^b	40.1
Treasury Inspector General's hotline				
Yes	22.2 ^b	32.6 ^b	61.3	26.2
No	77.8	67.4	38.7 ^b	73.8
Awareness of IRS efforts to improve integrity				
Strategic Initiative (January 1989)				
Generally or very aware	49.9	65.5	87.0	55.1
Neither aware nor unaware	15.6 ^b	13.0 ^b	^c	14.6
Generally or very unaware	27.9 ^b	18.8	^c	24.9
No basis to judge	^c	^c	^c	5.4
Integrity Action Plan (January 1990)				
Generally or very aware	24.3 ^b	41.9	75.0	30.4
Neither aware nor unaware	21.7 ^b	19.2	9.5 ^b	20.7
Generally or very unaware	45.9	35.7	14.6 ^b	42.3
No basis to judge	8.1 ^b	^c	^c	6.6

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 8 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

**Appendix II
IRS Employee Views on Selected
Integrity Issues**

Table II.3: IRS Employee Views on Willingness to Report Misconduct and Level of Encouragement for Reporting

Numbers in percent

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Willingness to report misconduct^d				
Generally or very willing	72.5	82.8	92.0	75.9
Neither willing nor unwilling	12.1 ^b	^c	^c	10.5
Generally or very unwilling	11.7 ^b	9.3 ^b	^c	10.9
No basis to judge	^c	^c	^c	^c
Extent employees encouraged to report misconduct				
GM/GS-15 and above				
Great or very great extent	16.9 ^b	19.6	50.7	18.3
Moderate extent	13.5 ^b	16.6 ^b	24.4 ^b	14.6
Some or little or no extent	19.8 ^b	27.5	20.8 ^b	22.1
No basis to judge	49.7	36.3	^c	45.0
GM/GS-14, 13, and GS-12				
Great or very great extent	17.6 ^b	28.7	51.0	21.4
Moderate extent	18.2 ^b	26.0	26.9 ^b	20.6
Some or little or no extent	24.7 ^b	36.7	18.0 ^b	28.1
No basis to judge	39.5	8.6 ^b	^c	29.9
GS-11 and below				
Great or very great extent	21.8 ^b	30.1	51.8	24.7
Moderate extent	22.5 ^b	26.3	26.7 ^b	23.6
Some or little or no extent	39.6	32.6	16.7 ^b	37.2
No basis to judge	16.2 ^b	11.0 ^b	^c	14.5

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 8 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

^dOur analysis of employee responses showed that 93 percent of employees who feared no retaliation were willing to report misconduct.

**Appendix II
IRS Employee Views on Selected
Integrity Issues**

Table II.4: IRS Employee Views on Retaliation for Reporting Misconduct and IRS Willingness to Deter Retaliation

Numbers in percent

Extent of retaliation against employees by grade	Projected responses by grade level^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
GM/GS-15 and above				
Some or little or no extent	29.0 ^b	40.1	60.6	32.8
Moderate extent	c	c	c	4.3
Great or very great extent	c	c	c	4.1
No basis to judge	62.8	51.1	28.8 ^b	58.8
GM/GS-14, 13, and GS-12				
Some or little or no extent	30.6 ^b	44.7	64.2	35.3
Moderate extent	9.0 ^b	10.6 ^b	6.0 ^b	9.4
Great or very great extent	c	7.8 ^b	c	5.6
No basis to judge	55.6	36.9	27.3 ^b	49.6
GS-11 and below				
Some or little or no extent	26.1 ^b	39.8	65.0	30.8
Moderate extent	13.5 ^b	11.6 ^b	c	12.8
Great or very great extent	17.3 ^b	12.1 ^b	c	15.5
No basis to judge	43.2	36.4	27.1 ^b	40.9
Extent of IRS willingness to ensure no retaliation				
Some or little or no extent	34.3	30.8	13.1 ^b	32.9
Moderate extent	22.2 ^b	24.8	19.0 ^b	22.9
Great or very great extent	20.3 ^b	28.2	58.4	23.2
No basis to judge	23.2 ^b	16.2 ^b	9.5 ^b	20.9

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 8 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

**Appendix II
IRS Employee Views on Selected
Integrity Issues**

**Table II.5: IRS Employee Confidence in
IRS Inspection and Treasury IG
Investigations**

Numbers in percent				
IRS Inspection	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
IRS Inspection				
Acts independently				
Great or very great confidence	24.8 ^b	34.8	47.7	28.1
Moderate amount of confidence	20.3 ^b	23.6	23.5 ^b	21.3
Some or little or no confidence	24.9 ^b	27.3	21.2 ^b	25.5
No basis to judge	30.1 ^b	14.3 ^b	^c	25.1
Is committed to high quality investigations				
Great or very great confidence	27.3 ^b	30.1	45.6	28.5
Moderate amount of confidence	22.8 ^b	25.9	24.8 ^b	23.8
Some or little or no confidence	21.5 ^b	27.8	22.4 ^b	23.4
No basis to judge	28.3 ^b	16.2 ^b	^c	24.4
Treasury IG investigations^d				
Will be independent				
Great or very great confidence	^c	33.7 ^b	57.1 ^b	30.4
Moderate amount of confidence	^c	26.7 ^b	18.1 ^b	26.2
Some or little or no confidence	35.8 ^b	21.2 ^b	^c	27.3 ^b
No basis to judge	^c	18.4 ^b	15.8 ^b	16.1 ^b
Will be high quality investigations				
Great or very great confidence	34.5 ^b	28.0 ^b	33.2 ^b	31.4
Moderate amount of confidence	^c	24.6 ^b	23.9 ^b	22.8
Some or little or no confidence	28.2 ^b	22.5 ^b	18.1 ^b	24.9
No basis to judge	^c	24.9 ^b	24.8 ^b	20.9

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 10 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

^dThis information is based on the responses from employees who indicated they had heard of the Treasury IG investigations.

**Appendix II
IRS Employee Views on Selected
Integrity Issues**

Table II.6: IRS Employee Perceptions on the Extent IRS Senior Management Fosters a Climate for Punishing Employees for Misconduct, Is Willing to Punish Peers, and Gives Preferential Treatment

Numbers in percent

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Extent senior management fosters a climate for taking action against employees who breach ethical standards				
Great or very great extent	18.9 ^b	29.3	50.1	22.5
Moderate extent	19.2 ^b	21.7	27.1 ^b	20.1
Some or little or no extent	29.3 ^b	27.8	13.7 ^b	28.6
No basis to judge	32.6 ^b	21.1	9.1 ^b	28.8
Extent senior management is willing to punish peers				
Generally or very willing	16.4 ^b	15.8 ^b	34.4 ^b	16.5
Neither willing nor unwilling	10.6 ^b	11.9 ^b	17.7 ^b	11.1
Generally not or not at all willing	39.9	49.5	37.0 ^b	42.6
No basis to judge	33.1	22.8	11.0 ^b	29.7
Extent senior management gives preferential treatment				
GM/GS-15 and above				
Some or little or no extent	18.6 ^b	25.4	61.4	21.3
Moderate extent	7.9 ^b	11.2 ^b	10.1 ^b	8.9
Great or very great extent	16.3 ^b	27.3	12.7 ^b	19.5
No basis to judge	57.2	36.1	15.7 ^b	50.3
GM/GS-14, 13, and GS-12				
Some or little or no extent	24.9 ^b	45.8	74.7	31.9
Moderate extent	13.0 ^b	15.1 ^b	^c	13.5
Great or very great extent	13.7 ^b	9.4 ^b	^c	12.2
No basis to judge	48.3	29.7	16.9 ^b	42.3
GS-11 and below				
Some or little or no extent	43.2	62.0	79.6	49.4
Moderate extent	10.2 ^b	^c	^c	8.8
Great or very great extent	7.5 ^b	^c	^c	6.0
No basis to judge	39.1	29.5	17.1 ^b	35.9

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 8 percent.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

Projected IRS Employee Responses for Each Question, by Grade

Numbers in percent

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
I. Rules of Conduct				
Q. 1. How familiar with IRS Rules of Conduct:				
Generally or very familiar	91.2	95.8	97.5	92.7
Neither familiar nor unfamiliar	c	c	c	c
Generally or very unfamiliar	c	c	c	c
Q. 2. Had formal discussions or meetings with supervisor about Rules of Conduct:				
Approximately once a year or more	55.7	51.3	39.0 ^b	54.1
Approximately once every 2 years	10.3 ^b	12.9 ^b	11.9 ^b	11.1
Approximately once every 3 years	c	6.6 ^b	c	4.7
Approximately once every 4 years or less	c	9.2 ^b	8.2 ^b	6.1
Only when you were a new employee	21.0 ^b	14.5 ^b	22.1 ^b	19.1
Never	c	c	11.7 ^b	4.8
Q. 3. Have discussions helped more clearly understand Rules of Conduct:				
Great or very great extent	33.7 ^b	27.3	31.3 ^b	31.8
Moderate extent	31.7 ^b	35.1	33.0 ^b	32.7
Some or little or no extent	29.8 ^b	34.5	31.3 ^b	31.2
No basis to judge	c	c	c	4.3
Q. 4. Extent IRS employees currently adhere to Rules of Conduct:				
Great or very great extent	50.1	77.5	88.2	58.8
Moderate extent	28.8 ^b	14.7 ^b	9.0 ^b	24.3
Some or little or no extent	15.1 ^b	c	c	11.8
No basis to judge	c	c	c	5.1
Q. 5. Has IRS established adequate or inadequate procedures and internal controls to deter misconduct:				
Generally or very adequate	60.9	73.8	81.5	65.1
Neither adequate nor inadequate	15.4 ^b	11.9 ^b	9.7 ^b	14.3
Generally or very inadequate	12.3 ^b	8.0 ^b	c	10.9
No basis to judge	11.3 ^b	c	c	9.7
II. Inspection Service				
Q. 6. How familiar with function of IRS Office of Inspection:				
Generally or very familiar	56.6	83.1	92.6	65.0
Neither familiar nor unfamiliar	14.5 ^b	8.7 ^b	c	12.6
Generally or very unfamiliar	28.9 ^b	8.2 ^b	c	22.4
Q. 7. Heard or read about IRS Inspection hotline:				
Yes	54.1	71.4	88.1	59.9
No	45.9	28.6	11.9 ^b	40.1

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Q. 8. Confidence identity would be kept anonymous when using IRS Inspection hotline:				
Great or very great confidence	36.7 ^b	40.2 ^b	54.9	38.4
Moderate amount of confidence	27.6 ^b	27.2 ^b	24.4 ^b	27.4
Some or little or no confidence	24.3 ^b	24.1 ^b	16.4 ^b	24.0
No basis to judge	11.3 ^b	8.5 ^b	^c	10.1
Q. 9. Aware of following as place to report misconduct:				
a. Local Inspector:				
Yes	69.7	85.2	87.7	74.5
No	30.3 ^b	14.8 ^b	12.3 ^b	25.5
b. Regional Inspector:				
Yes	41.8	72.1	85.3	51.6
No	58.2	27.9	14.7 ^b	48.4
c. Inspection headquarters (National Office):				
Yes	26.1 ^b	48.4	81.4	33.7
No	73.9	51.6	18.6 ^b	66.3
d. Treasury Inspector General:				
Yes	13.2 ^b	30.0	69.2	19.2
No	86.8	70.0	30.8 ^b	80.8
Q. 10. Confidence one's identity would remain anonymous if misconduct were reported to:				
a. Local Inspector:				
Great or very great confidence	24.9 ^b	30.0	42.7 ^b	26.7
Moderate amount of confidence	21.3 ^b	22.6	20.2 ^b	21.7
Some or little or no confidence	28.9 ^b	29.6	21.2 ^b	29.0
No basis to judge	24.9 ^b	17.8 ^b	15.9 ^b	22.6
b. Regional Inspector:				
Great or very great confidence	20.3 ^b	27.1	45.5	22.8
Moderate amount of confidence	19.5 ^b	21.1	19.4 ^b	19.9
Some or little or no confidence	18.7 ^b	23.4	17.8 ^b	20.1
No basis to judge	41.5	28.4	17.3 ^b	37.2
c. Inspection headquarters (National Office):				
Great or very great confidence	18.4 ^b	25.1	42.5 ^b	20.8
Moderate amount of confidence	14.4 ^b	15.3 ^b	19.6 ^b	14.7
Some or little or no confidence	17.1 ^b	17.4 ^b	18.0 ^b	17.2
No basis to judge	50.1	42.2	19.9 ^b	47.3
d. Treasury Inspector General:				
Great or very great confidence	16.2 ^b	21.8	42.1 ^b	18.3
Moderate amount of confidence	13.6 ^b	12.0 ^b	14.5 ^b	13.2
Some or little or no confidence	14.8 ^b	11.9 ^b	11.2 ^b	13.9

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	All
No basis to judge	55.4	54.2	32.2 ^b	54.6
Q. 11. Confidence with following aspects of IRS Inspection:				
a. Committed to investigating misconduct:				
Great or very great confidence	38.1	49.5	67.8	42.0
Moderate amount of confidence	21.9 ^b	24.6	16.6 ^b	22.6
Some or little or no confidence	16.5 ^b	14.7 ^b	10.5 ^b	15.8
No basis to judge	23.5 ^b	11.2 ^b	^c	19.6
b. Responsive to employee allegations of misconduct:				
Great or very great confidence	29.3 ^b	37.3	54.5	32.1
Moderate amount of confidence	21.3 ^b	24.8	21.9 ^b	22.3
Some or little or no confidence	19.9 ^b	19.1	14.5 ^b	19.6
No basis to judge	29.6 ^b	18.8	9.1 ^b	26.0
c. Protecting confidentiality of employees who report misconduct:				
Great or very great confidence	25.1 ^b	30.2	49.3	27.0
Moderate amount of confidence	23.4 ^b	25.7	21.3 ^b	24.0
Some or little or no confidence	24.9 ^b	27.3	20.4 ^b	25.6
No basis to judge	26.6 ^b	16.8 ^b	9.0 ^b	23.4
d. Acts independently of rest of IRS:				
Great or very great confidence	24.8 ^b	34.8	47.7	28.1
Moderate amount of confidence	20.3 ^b	23.6	23.5 ^b	21.3
Some or little or no confidence	24.9 ^b	27.3	21.2 ^b	25.5
No basis to judge	30.1 ^b	14.3 ^b	^c	25.1
e. Committed to ensuring high integrity of IRS employees:				
Great or very great confidence	31.0 ^b	43.3	64.3	35.2
Moderate amount of confidence	22.6 ^b	24.1	19.2 ^b	23.0
Some or little or no confidence	20.2 ^b	20.3	11.0 ^b	20.1
No basis to judge	26.1 ^b	12.3 ^b	^c	21.7
f. Committed to conducting high quality investigations:				
Great or very great confidence	27.3 ^b	30.1	45.6	28.5
Moderate amount of confidence	22.8 ^b	25.9	24.8 ^b	23.8
Some or little or no confidence	21.5 ^b	27.8	22.4 ^b	23.4
No basis to judge	28.3 ^b	16.2 ^b	^c	24.4
III. Treasury Inspector General				
Q. 12. How familiar with functions of Treasury Inspector General:				
Generally or very familiar	9.2 ^b	17.2	47.1	12.2
Neither familiar nor unfamiliar	19.0 ^b	19.9	16.7 ^b	19.2
Generally or very unfamiliar	71.8	62.9	36.2 ^b	68.6

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	All
Q. 13. Heard or read about Treasury Inspector General's role in investigations of senior IRS management:				
Yes	18.3 ^b	42.0	76.5	26.5
No	81.7	58.0	23.5 ^b	73.5
Q. 14. Confidence in following aspects of the Treasury Inspector General's investigation of senior IRS management:				
a. Investigation independent from IRS influence:				
Great or very great confidence	^c	33.7 ^b	57.1 ^b	30.4
Moderate amount of confidence	^c	26.7 ^b	18.1 ^b	26.2
Some or little or no confidence	35.8 ^b	21.2 ^b	^c	27.3 ^b
No basis to judge	^c	18.4 ^b	15.8 ^b	16.1 ^b
b. Investigation will foster coming forward without fear of retaliation:				
Great or very great confidence	^c	23.9 ^b	38.2 ^b	22.5
Moderate amount of confidence	^c	23.9 ^b	24.3 ^b	23.1
Some or little or no confidence	43.1 ^b	31.6 ^b	21.5 ^b	36.4
No basis to judge	^c	20.6 ^b	16.0 ^b	18.0 ^b
c. Investigation will be high quality:				
Great or very great confidence	34.5 ^b	28.0 ^b	33.2 ^b	31.4
Moderate amount of confidence	^c	24.6 ^b	23.9 ^b	22.8
Some or little or no confidence	28.2 ^b	22.5 ^b	18.1 ^b	24.9
No basis to judge	^c	24.9 ^b	24.8 ^b	20.9
d. Investigation will be completed in timely fashion:				
Great or very great confidence	^c	17.2 ^b	21.8 ^b	18.0
Moderate amount of confidence	30.3 ^b	21.5 ^b	20.6 ^b	25.6
Some or little or no confidence	33.0 ^b	33.5 ^b	30.8 ^b	33.1
No basis to judge	^c	27.7 ^b	26.9 ^b	23.3
Q. 15. Heard or read about Treasury Inspector General's hotline:				
Yes	22.2 ^b	32.6 ^b	61.3	26.2
No	77.8	67.4	38.7 ^b	73.8
Q. 16. Confidence identity would remain anonymous when using Treasury Inspector General's hotline:				
Generally or very confident	50.0 ^b	54.5	65.3 ^b	52.4
Uncertain	37.7 ^b	33.9	27.5 ^b	35.8 ^b
Generally not or not at all confident	^c	^c	^c	11.8 ^b
IV. Integrity awareness				
Q. 17. How high or low is current level of integrity:				
Generally or very high	58.7	80.5	94.1	65.7
Neither high nor low	23.5 ^b	13.4 ^b	^c	20.2
Generally or very low	11.9 ^b	^c	^c	9.5
No basis to judge	^c	^c	^c	^c

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Q. 18. One year ago (January 1990) was level of integrity higher, lower, or about the same:				
Generally or much higher	c	c	c	5.4
About the same	76.9	83.9	87.1	79.1
Generally or much lower	c	c	c	5.0
No basis to judge	12.5 ^b	c	c	10.5
Q. 19. Personally approve of employees reporting misconduct:				
Great or very great extent	77.3	86.6	96.2	80.4
Moderate extent	12.1 ^b	9.3 ^b	c	11.1
Some or little or no extent	c	c	c	4.3
No basis to judge	c	c	c	4.3
Q. 20. How aware of IRS strategic initiative to strengthen ethical awareness, announced in January 1989:				
Generally or very aware	49.9	65.5	87.0	55.1
Neither aware nor unaware	15.6 ^b	13.0 ^b	c	14.6
Generally or very unaware	27.9 ^b	18.8	c	24.9
No basis to judge	c	c	c	5.4
Q. 21. How aware of 58 action items to address integrity problems, announced in January 1990:				
Generally or very aware	24.3 ^b	41.9	75.0	30.4
Neither aware nor unaware	21.7 ^b	19.2	9.5 ^b	20.7
Generally or very unaware	45.9	35.7	14.6 ^b	42.3
No basis to judge	8.1 ^b	c	c	6.6
Q. 22. Since January 1990, have you been provided with adequate information about where to report misconduct:				
Generally or very adequate information	47.8	61.0	76.3	52.1
Neither adequate nor inadequate information	17.3 ^b	17.1	13.7 ^b	17.1
Generally or very inadequate information	30.1 ^b	20.3	9.2 ^b	26.9
No basis to judge	c	c	c	c
Q. 23. Extent senior IRS management fosters a climate of high professional and ethical standards in the following areas:				
a. Awarding merit pay:				
Great or very great extent	14.2 ^b	13.4 ^b	39.1 ^b	14.4
Moderate extent	21.1 ^b	24.3	32.2 ^b	22.2
Some or little or no extent	38.3	41.7	25.2 ^b	39.1
No basis to judge	26.4 ^b	20.6	c	24.3
b. Rewarding excellence:				
Great or very great extent	15.2 ^b	16.8 ^b	44.0	16.2
Moderate extent	24.0 ^b	28.7	31.3 ^b	25.5
Some or little or no extent	40.4	46.1	23.6 ^b	41.8
No basis to judge	20.4 ^b	8.4 ^b	c	16.5

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
c. Confronting lapses in ethical conduct:				
Great or very great extent	14.1 ^b	23.0	47.3	17.3
Moderate extent	19.5 ^b	24.0	28.2 ^b	20.9
Some or little or no extent	34.1	34.7	18.6 ^b	34.0
No basis to judge	32.3 ^b	18.4	^c	27.8
d. Detecting misconduct within IRS:				
Great or very great extent	11.7 ^b	20.0	42.0 ^b	14.7
Moderate extent	23.4 ^b	26.4	32.9 ^b	24.4
Some or little or no extent	36.5	34.1	19.1 ^b	35.5
No basis to judge	28.5 ^b	19.5	^c	25.4
e. Investigating misconduct:				
Great or very great extent	14.6 ^b	26.6	52.9	18.8
Moderate extent	20.6 ^b	23.7	25.3 ^b	21.6
Some or little or no extent	34.2	29.6	14.4 ^b	32.5
No basis to judge	30.6 ^b	20.1	^c	27.1
f. Allowing employees to come forward without fear of retaliation:				
Great or very great extent	13.6 ^b	20.0	49.3	16.1
Moderate extent	18.4 ^b	23.5	24.1 ^b	20.0
Some or little or no extent	41.1	40.0	20.0 ^b	40.4
No basis to judge	26.9 ^b	16.5 ^b	^c	23.5
g. Promoting ethical standards:				
Great or very great extent	21.0 ^b	33.7	60.4	25.4
Moderate extent	24.6 ^b	27.3	25.4 ^b	25.4
Some or little or no extent	33.5	30.4	13.0 ^b	32.2
No basis to judge	21.0 ^b	8.6 ^b	^c	17.0
h. Being a model of professional ethics and integrity:				
Great or very great extent	22.9 ^b	28.3	57.6	25.1
Moderate extent	22.3 ^b	28.4	27.1 ^b	24.2
Some or little or no extent	33.7	34.3	13.8 ^b	33.5
No basis to judge	21.1 ^b	9.1 ^b	^c	17.2
i. Taking steps to resolve problems if misconduct is reported:				
Great or very great extent	16.9 ^b	27.2	56.7	20.6
Moderate extent	21.8 ^b	23.8	23.0 ^b	22.4
Some or little or no extent	30.4 ^b	28.3	11.8 ^b	29.5
No basis to judge	30.9 ^b	20.7	8.4 ^b	27.5

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	All
j. Taking actions against employees who breach ethical standards:				
Great or very great extent	18.9 ^b	29.3	50.1	22.5
Moderate extent	19.2 ^b	21.7	27.1 ^b	20.1
Some or little or no extent	29.3 ^b	27.8	13.7 ^b	28.6
No basis to judge	32.6 ^b	21.1	9.1 ^b	28.8
Q. 24. Extent IRS provides climate in which following employees are encouraged to report misconduct:				
a. GM/GS-15 and above:				
Great or very great extent	16.9 ^b	19.6	50.7	18.3
Moderate extent	13.5 ^b	16.6 ^b	24.4 ^b	14.6
Some or little or no extent	19.8 ^b	27.5	20.8 ^b	22.1
No basis to judge	49.7	36.3	^c	45.0
b. GM/GS-14, 13, and GS-12:				
Great or very great extent	17.6 ^b	28.7	51.0	21.4
Moderate extent	18.2 ^b	26.0	26.9 ^b	20.6
Some or little or no extent	24.7 ^b	36.7	18.0 ^b	28.1
No basis to judge	39.5	8.6 ^b	^c	29.9
c. GS-11 and below:				
Great or very great extent	21.8 ^b	30.1	51.8	24.7
Moderate extent	22.5 ^b	26.3	26.7 ^b	23.6
Some or little or no extent	39.6	32.6	16.7 ^b	37.2
No basis to judge	16.2 ^b	11.0 ^b	^c	14.5
Q. 25. Extent consider level of misconduct by following IRS employees a serious problem for IRS:				
a. GM/GS-15 and above:				
Some or little or no extent	29.3 ^b	48.7	81.3	35.8
Moderate extent	10.7 ^b	10.9 ^b	^c	10.7
Great or very great extent	13.8 ^b	14.5 ^b	^c	13.8
No basis to judge	46.3	25.9	^c	39.6
b. GM/GS-14, 13, and GS-12:				
Some or little or no extent	35.8	69.7	84.7	46.5
Moderate extent	11.5 ^b	11.2 ^b	^c	11.3
Great or very great extent	14.0 ^b	6.5 ^b	^c	11.7
No basis to judge	38.6	12.6 ^b	^c	30.5
c. GS-11 and below:				
Some or little or no extent	48.3	71.5	80.3	55.6
Moderate extent	15.7 ^b	10.1 ^b	10.0 ^b	14.0
Great or very great extent	11.2 ^b	^c	^c	9.3
No basis to judge	24.8 ^b	13.4 ^b	^c	21.2

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	All
Q. 26. How many of following IRS employees engage in misconduct:				
a. GM/GS-15 and above:				
None or almost none	17.3 ^b	28.8	51.5	21.3
Some	23.8 ^b	33.6	36.1 ^b	26.9
About half	c	c	c	c
Most	c	c	c	c
All or almost all	c	c	c	c
No basis to judge	51.9	30.9	10.5 ^b	45.0
b. GM/GS-14, 13, and GS-12:				
None or almost none	21.6 ^b	41.4	51.9	27.9
Some	29.7 ^b	39.1	36.8 ^b	32.6
About half	c	c	c	4.2
Most	c	c	c	c
All or almost all	c	c	c	c
No basis to judge	39.8	16.0 ^b	10.6 ^b	32.4
c. GS-11 and below:				
None or almost none	26.0 ^b	40.2	41.7 ^b	30.4
Some	39.0	40.3	45.8	39.5
About half	c	c	c	4.4
Most	c	c	c	c
All or almost all	c	c	c	c
No basis to judge	26.0 ^b	16.8 ^b	11.5 ^b	23.1
Q. 27. If you become aware of serious misconduct, how willing or unwilling would you be to report it:				
Generally or very willing	72.5	82.8	92.0	75.9
Neither willing nor unwilling	12.1 ^b	7.0 ^b	c	10.5
Generally or very unwilling	11.7 ^b	9.3 ^b	c	10.9
No basis to judge	c	c	c	c
Q. 28. In January 1990, would you have been more or less willing to report misconduct than today:				
Generally or definitely more willing	12.2 ^b	6.8 ^b	c	10.5
About the same	72.1	85.6	90.0	76.4
Generally or definitely less willing	8.3 ^b	c	c	7.2
Don't know	7.4 ^b	c	c	5.9
Q. 29. To which of following would you be most likely to report misconduct:				
Coworkers	c	c	c	c
Immediate supervisor	39.6	31.7	38.6 ^b	37.3
Someone above my immediate supervisor	c	c	c	4.4
Personnel Office (Labor Relations Specialist)	c	c	c	c
The Office of Inspection	20.1 ^b	43.3	47.5 ^b	27.4

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
The Office of Inspection's hotline	c	c	c	6.7
Treasury Department's hotline	c	c	c	c
The Treasury Inspector General	c	c	c	c
A union representative	c	c	c	4.6
The U.S. Office of Special Counsel	c	c	c	c
The General Accounting Office	c	c	c	c
A member of Congress	c	c	c	5.1
A member of the news media	c	c	c	c
Other	c	c	c	c
No one	c	c	c	c
No basis to judge	c	c	c	c
Q. 30. Extent IRS ensures employees who report misconduct will not be retaliated against:				
Great or very great extent	20.3 ^b	28.2	58.4	23.2
Moderate extent	22.2 ^b	24.8	19.0 ^b	22.9
Some or little or no extent	34.3	30.8	13.1 ^b	32.9
No basis to judge	23.2 ^b	16.2 ^b	9.5 ^b	20.9
Q. 31. Extent retaliation for reporting misconduct occurs against the following:				
a. GM/GS-15 and above:				
Some or little or no extent	29.0 ^b	40.1	60.6	32.8
Moderate extent	c	c	c	4.3
Great or very great extent	c	c	c	4.1
No basis to judge	62.8	51.1	28.8 ^b	58.8
b. GM/GS-14, 13, and GS-12:				
Some or little or no extent	30.6 ^b	44.7	64.2	35.3
Moderate extent	9.0 ^b	10.6 ^b	c	9.4
Great or very great extent	c	7.8 ^b	c	5.6
No basis to judge	55.6	36.9	27.3 ^b	49.6
c. GS-11 and below:				
Some or little or no extent	26.1 ^b	39.8	65.0	30.8
Moderate extent	13.5 ^b	11.6 ^b	c	12.8
Great or very great extent	17.3 ^b	12.1 ^b	c	15.5
No basis to judge	43.2	36.4	27.1 ^b	40.9
Q. 32. Which of following might retaliate against you for reporting misconduct:				
a. Coworkers:				
Yes				38.3
b. Immediate supervisor:				
Yes				34.4
c. Someone above my immediate supervisor:				
Yes				43.3

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**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
d. Personnel Office (Labor Relations Specialist):				
Yes				6.9
e. The Office of Inspection:				
Yes				^c
f. The Treasury Inspector General:				
Yes				^c
g. A union representative:				
Yes				7.8
h. The U.S. Office of Special Counsel:				
Yes				^c
i. The General Accounting Office:				
Yes				^c
j. A member of Congress:				
Yes				^c
k. A member of the news media:				
Yes				^c
l. Other:				
Yes				^c
m. No one:				
Yes				12.0
n. No basis to judge:				
Yes				18.5
Q. 33. Extent senior management gives preferential treatment to following employees:				
a. GM/GS-15 and above:				
Some or little or no extent	18.6 ^b	25.4	61.4	21.3
Moderate extent	7.9 ^b	11.2 ^b	10.1 ^b	8.9
Great or very great extent	16.3 ^b	27.3	12.7 ^b	19.5
No basis to judge	57.2	36.1	15.7 ^b	50.3
b. GM/GS-14, 13 and GS-12:				
Some or little or no extent	24.9 ^b	45.8	74.7	31.9
Moderate extent	13.0 ^b	15.1 ^b	^c	13.5
Great or very great extent	13.7 ^b	9.4 ^b	^c	12.2
No basis to judge	48.3	29.7	16.9 ^b	42.3
c. GS-11 and below:				
Some or little or no extent	43.2	62.0	79.6	49.4
Moderate extent	10.2 ^b	^c	^c	8.8
Great or very great extent	7.5 ^b	^c	^c	6.0
No basis to judge	39.1	29.5	17.1 ^b	35.9

(continued)

**Appendix III
Projected IRS Employee Responses for Each
Question, by Grade**

	Projected responses by grade level ^a			All
	GS-11 and below	GS-12 to GM/GS-14	GM/GS-15 and above	
Q. 34. How willing are senior IRS managers to punish own peers:				
Generally or very willing	16.4 ^b	15.8 ^b	34.4 ^b	16.5
Neither willing nor unwilling	10.6 ^b	11.9 ^b	17.7 ^b	11.1
Generally not or not at all willing	39.9	49.5	37.0 ^b	42.6
No basis to judge	33.1	22.8	11.0 ^b	29.7

^aUnless noted, the projections are at the 95-percent confidence level with a sampling error of plus or minus 6 percent.

^bThe projections are at the 95-percent confidence level with a sampling error exceeding 6 percent but not more than 10 percent, except for questions 14 and 16. The sampling errors for the projected responses to these two questions varied from 5 percent to 17 percent because of the low number of responses.

^cResponses could not be projected to the universe at the 95-percent confidence level, as the number of responses was less than 30, or the size of the sampling error yielded a negative percentage.

Questionnaire



U.S. GENERAL ACCOUNTING OFFICE
SURVEY OF IRS EMPLOYEES' VIEWS ABOUT
REPORTING MISCONDUCT IN IRS

INTRODUCTION

The U.S. General Accounting Office (GAO), an agency that assists the Congress in evaluating federal agencies, is gathering information about the willingness of IRS employees to report misconduct in IRS. Your participation in this survey is voluntary, but your frank and honest answers will help GAO advise Congress on any problems IRS faces and recommend improvements, if needed.

We are separately surveying three groups of IRS employees: upper-level management, mid-level management and staff.

This questionnaire is anonymous. There is nothing in this form that can identify how you or any other person responded. In order to ensure your privacy, we ask that you separately return the attached postcard indicating that you have completed your questionnaire. We need these postcards returned so that we can delete those who have returned the cards from our mailing list and follow up with those who have not responded to our mailing.

The questions can be easily answered by checking boxes or filling in blanks. The questionnaire should take about 20 minutes to complete. Space has been provided at the end of the questionnaire for any additional comments you may want to make. If needed, additional pages may be attached. If you have any questions, please call Mr. Bill Morgan or Ms. Maria Storts at (804) 332-1900.

Please return the completed questionnaire in the enclosed pre-addressed, pre-paid envelope within 10 days of receipt. Also, do not forget to mail back the postage-paid postcard, separately. In the event the envelope is misplaced, our return address is:

U.S. General Accounting Office
Atlanta Regional Office
Suite 2000
101 Marietta Tower
Atlanta, GA 30323

Attn: Mr. Bill Morgan

Thank you for your help.

DEFINITIONS

MISCONDUCT - This covers a variety of situations, including (1) using official position or taxpayer information for personal gain, (2) working in an outside capacity that conflicts or appears to conflict with official duties, (3) providing taxpayers special treatment to further personal interests, (4) making false statements, (5) accepting bribes or payoffs, (6) committing fraud, and (7) stealing or embezzling Federal funds or property (e.g., stealing typewriters.)

RETALIATION - This includes taking an undesirable action against an employee or not taking a desirable action because that employee disclosed information about a serious problem. Retaliation may involve such things as an unsatisfactory performance evaluation, transfer or reassignment to a less desirable job or location, suspension or removal from a job or denial of promotion or training opportunity.

NOTE: IN THIS STUDY WE ARE ONLY CONCERNED WITH IRS EMPLOYEES' MISCONDUCT AND RETALIATION, NOT TAXPAYERS' MISCONDUCT AND RETALIATION.

Responses:

Upper-level management	=	614
Mid-level management	=	886
Staff	=	720
Total	=	2220

n = Number of responses

**Appendix IV
Questionnaire**

PART I: RULES OF CONDUCT

1. How familiar or unfamiliar are you with the IRS Rules of Conduct? (CHECK ONE.)

- 1. [797] Very familiar n = 2216
- 2. [1304] Generally familiar
- 3. [66] Neither familiar nor unfamiliar
- 4. [39] Generally unfamiliar
- 5. [10] Very unfamiliar

2. How often, if at all, have you had formal discussions or meetings with your supervisor(s) about the Rules of Conduct? (CHECK ONE.)

- 1. [1090] Approximately once a year or more
 - 2. [260] Approximately once every two years
 - 3. [129] Approximately once every three years
 - 4. [165] Approximately once every four years or less
 - 5. [413] Only when you were a new employee or transferee
- n = 2208

→(CONTINUE TO QUESTION 3.)

3. To what extent, if at all, have these discussions helped you more clearly understand the Rules of Conduct at IRS? (CHECK ONE.)

- 1. [113] Very great extent n = 2049
- 2. [512] Great extent
- 3. [684] Moderate extent
- 4. [367] Some extent
- 5. [290] Little or no extent
- 6. [83] No basis to judge

4. To what extent, if at all, do you feel IRS employees currently adhere to these Rules of Conduct? (CHECK ONE.)

- 1. [441] Very great extent
- 2. [1141] Great extent n = 2210
- 3. [391] Moderate extent
- 4. [126] Some extent
- 5. [34] Little or no extent
- 6. [77] No basis to judge

5. Do you feel IRS has established adequate or inadequate procedures and internal controls to deter misconduct? (CHECK ONE.)

- 1. [355] Very adequate n = 2206
- 2. [1228] Generally adequate
- 3. [274] Neither adequate nor inadequate
- 4. [136] Generally inadequate
- 5. [52] Very inadequate
- 6. [161] No basis to judge

PART II: INSPECTION SERVICE

THIS SECTION DEALS WITH THE ROLE OF THE INSPECTION SERVICE AT IRS.

6. How familiar or unfamiliar are you with the function of the IRS Office of Inspection? (CHECK ONE.)

- 1. [653] Very familiar
- 2. [1055] Generally familiar n = 2214
- 3. [196] Neither familiar nor unfamiliar
- 4. [158] Generally unfamiliar
- 5. [152] Very unfamiliar

**Appendix IV
Questionnaire**

7. Have you heard or read about the IRS Inspection Hotline? (CHECK ONE.)

1. [1491] Yes (CONTINUE TO QUESTION 8.)

2. [621] No (SKIP TO QUESTION 9.)

n = 2112

8. How much confidence, if any, do you have that one's identity would be kept anonymous when using the IRS Inspection Hotline? (CHECK ONE.)

1. [264] Very great confidence n = 1481

2. [395] Great confidence

3. [390] Moderate amount of confidence

4. [145] Some confidence

5. [173] Little or no confidence

6. [114] No basis to judge

9. Are you aware of any of the following as a place to report misconduct? (CHECK ONE BOX IN EACH ROW.)

	Yes (1)	No (2)	
1. Local Inspector	1724	409	n = 2133
2. Regional Inspector	1376	704	n = 2080
3. Inspection headquarters (National office)	1049	1025	n = 2074
4. Treasury Inspector General	724	1303	n = 2027
5. Other (PLEASE SPECIFY.) _____	268	424	n = 692

10. Currently, how much confidence, if any, do you have that one's identity would remain anonymous if misconduct were reported to any of the following? (CHECK ONE BOX IN EACH ROW.)

	Very great confidence (1)	Great confidence (2)	Moderate amount of confidence (3)	Some confidence (4)	Little or no confidence (5)	No basis to judge (6)
2192 ¹ . Local Inspector	266	432	472	264	329	429
2179 ² . Regional Inspector	263	392	438	217	226	643
2175 ³ . Inspection headquarters (National office)	234	371	352	177	203	838
2154 ⁴ . Treasury Inspector General	242	313	285	131	141	1042
719 ⁵ . Other (PLEASE SPECIFY.) _____	45	48	60	26	84	456

**Appendix IV
Questionnaire**

11. Currently, how much confidence, if any, do you have with each of the following aspects of the IRS Inspection Service? (CHECK ONE BOX IN EACH ROW.)

		Very great confidence (1)	Great confidence (2)	Moderate amount of confidence (3)	Some confidence (4)	Little or no confidence (5)	No basis to judge (6)
	THE IRS INSPECTION SERVICE . . .						
: 2202	1. is committed to investigating misconduct	360	760	474	219	92	297
: 2204	2. is responsive to employees who come forward with allegations of misconduct	254	615	504	257	142	432
: 2205	3. is committed to protecting the confidentiality of employees who report misconduct	244	501	524	270	273	393
: 2199	4. acts independently of the rest of IRS	253	519	495	280	266	386
: 2203	5. is committed to ensuring high integrity of IRS employees	332	662	491	258	132	328
: 2199	6. is committed to conducting high quality investigations	230	506	541	316	218	388

PART III: TREASURY INSPECTOR GENERAL

THIS SECTION COVERS EMPLOYEES' AWARENESS OF THE RESPONSIBILITIES OF THE TREASURY INSPECTOR GENERAL.

12. How familiar or unfamiliar are you with the function of the Treasury's Office of Inspector General? (CHECK ONE.)

- 1. [87] Very familiar n = 2212
- 2. [419] Generally familiar
- 3. [414] Neither familiar nor unfamiliar
- 4. [475] Generally unfamiliar
- 5. [817] Very unfamiliar

13. Have you heard or read about the Treasury Inspector General's role in conducting investigations of IRS senior management (GM/GS 15 and above)? (CHECK ONE.)

- 1. [872] Yes (CONTINUE TO QUESTION 14.)
- 2. [1079] No (SKIP TO QUESTION 15.) n = 1951

Appendix IV
Questionnaire

14. How much confidence, if any, do you have with the following aspects of the Treasury Inspector General's investigation of senior IRS management? (CHECK ONE BOX IN EACH ROW.)

		Very great confidence (1)	Great confidence (2)	Moderate amount of confidence (3)	Some confidence (4)	Little or no confidence (5)	No basis to judge (6)
n = 866	1. be independent from IRS influence	133	249	194	74	73	143
n = 867	2. foster IRS employees coming forward without fear of retaliation	82	182	207	119	124	153
n = 866	3. be a high quality investigation	76	196	206	108	74	206
n = 866	4. be completed in a timely fashion	52	118	192	151	127	226

15. Have you heard or read about the Treasury Inspector General's Hotline? (CHECK ONE.)

- n = 1812
- 1. [689] Yes (CONTINUE TO QUESTION 16.)
 - 2. [1123] No (SKIP TO PART IV, NEXT COLUMN.)

16. How much confidence, if any, do you have that one's identity would remain anonymous when using the Treasury Inspector General's Hotline? (CHECK ONE.)

- 1. [158] Very confident n = 686
- 2. [246] Generally confident
- 3. [216] Uncertain
- 4. [38] Generally not confident
- 5. [28] Not at all confident

PART IV: INTEGRITY AWARENESS

17. In your opinion, how high or low is the current level of integrity at IRS? (CHECK ONE.)

- 1. [523] Very high n = 2207
- 2. [1180] Generally high
- 3. [310] Neither high nor low
- 4. [91] Generally low
- 5. [41] Very low
- 6. [62] No basis to judge

18. In your opinion, one year ago (January 1990), was the level of integrity at IRS higher, lower or about the same as today? (CHECK ONE.)

- One year ago the level of integrity was . . .
- 1. [7] Much higher n = 2213
 - 2. [94] Generally higher
 - 3. [1826] About the same
 - 4. [121] Generally lower
 - 5. [8] Much lower
 - 6. [157] No basis to judge

**Appendix IV
Questionnaire**

19. To what extent, if any, do you personally approve of employees reporting misconduct, if it exists, within IRS? (CHECK ONE.)

- 1. [1219] Very great extent
- 2. [690] Great extent n = 2214
- 3. [182] Moderate extent
- 4. [47] Some extent
- 5. [17] Little or no extent
- 6. [59] No basis to judge

20. About two years ago (in January, 1999), IRS announced a new strategic initiative to improve employee awareness of ethical, integrity, and conduct issues.

How aware, if at all, are you of these efforts to strengthen ethical awareness in IRS? (CHECK ONE.)

- 1. [577] Very aware n = 2214
- 2. [892] Generally aware
- 3. [256] Neither aware nor unaware
- 4. [249] Generally unaware
- 5. [163] Very unaware
- 6. [77] No basis to judge

21. About one year ago (in January, 1999), IRS announced a series of 50 actions to address integrity problems identified during the Congressional hearings on senior employee misconduct.

How aware, if at all, are you of these efforts to address integrity problems in IRS? (CHECK ONE.)

- 1. [292] Very aware n = 2212
- 2. [711] Generally aware
- 3. [383] Neither aware nor unaware
- 4. [379] Generally unaware
- 5. [354] Very unaware
- 6. [93] No basis to judge

22. Within the past year, since January 1999, do you feel you have been provided with adequate or inadequate information about where to report misconduct, if such activities should come to your attention? (CHECK ONE.)

- 1. [479] Very adequate information n = 2214
- 2. [870] Generally adequate information
- 3. [359] Neither adequate nor inadequate information
- 4. [268] Generally inadequate information
- 5. [184] Very inadequate information
- 6. [54] No basis to judge

Appendix IV
Questionnaire

23. To what extent, if any, do you think senior IRS management (GM/GS 15 and above) currently fosters a climate of high professional and ethical standards in the following areas? (CHECK ONE BOX IN EACH ROW.)

		Very great extent (1)	Great extent (2)	Moderate extent (3)	Some extent (4)	Little or no extent (5)	No basis to judge (6)
n = 2203	1. Awarding merit pay	95	363	561	362	432	390
n = 2204	2. Rewarding excellence	115	410	615	455	383	226
n = 2196	3. Confronting lapses in ethical conduct	151	438	520	387	273	427
n = 2197	4. Detecting misconduct within IRS	118	396	598	409	266	410
n = 2189	5. Investigating misconduct	169	488	506	364	224	438
n = 2194	6. Allowing employees to come forward without fear of retaliation	163	408	483	344	420	376
n = 2192	7. Promoting ethical standards	212	598	568	347	236	231
n = 2201	8. Being a model of professional ethics and integrity	188	574	574	329	297	239
n = 2198	9. Taking steps to resolve problems if misconduct is reported	185	519	504	313	224	453
n = 2194	10. Taking actions against employees who breach ethical standards	193	502	491	297	239	472

24. To what extent, if any, do you think IRS provides a climate in which the following employees are encouraged to report misconduct? (CHECK ONE BOX IN EACH ROW.)

		Very great extent (1)	Great extent (2)	Moderate extent (3)	Some extent (4)	Little or no extent (5)	No basis to judge (6)
n = 2210	1. GM/GS-15 and above	218	385	393	215	297	702
n = 2210	2. GM/GS-14,13, and GS-12	207	484	524	329	282	384
n = 2210	3. GS-11 and below	247	491	556	318	356	242

Appendix IV
Questionnaire

25. To what extent, if any, do you currently consider the level of misconduct by the following IRS employees to be a serious problem for IRS? (CHECK ONE BOX IN EACH ROW.)

		Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)
n = 2193	1. GM/GS-15 and above	704	423	213	108	152	593
n = 2194	2. GM/GS-14, 13, and GS-12	879	500	214	92	87	422
n = 2196	3. GS-11 and below	896	562	261	65	75	337

26. In your opinion, currently, about how many of the following IRS employees, if any, engage in misconduct? (CHECK ONE BOX IN EACH ROW.)

		None, or almost none (1)	Some (2)	About half (3)	Most (4)	All, or almost all (5)	No basis to judge (6)
n = 2196	1. GM/GS-15 and above	689	683	62	40	19	703
n = 2197	2. GM/GS-14, 13, and GS-12	832	778	58	33	7	489
n = 2200	3. GS-11 and below	792	911	62	24	8	403

27. Currently, if you became aware of serious misconduct at IRS, how willing or unwilling would you be to report it? (CHECK ONE.)

- 1. [1022] Very willing n = 2207
- 2. [788] Generally willing
- 3. [170] Neither willing nor unwilling
- 4. [126] Generally unwilling
- 5. [66] Very unwilling
- 6. [35] No basis to judge

28. Thinking back to about one year ago (January, 1990), would you have been more or less willing to report misconduct than today? (CHECK ONE.)

- One year ago . . . n = 2202
- 1. [69] Definitely more willing
 - 2. [109] Generally more willing
 - 3. [1816] About the same
 - 4. [102] Generally less willing
 - 5. [22] Definitely less willing
 - 6. [84] Don't know

**Appendix IV
Questionnaire**

29. Currently, if you had the occasion to report misconduct, to which of the following, if any, would you be most likely to report it (given that this individual was not involved in the misconduct)? (CHECK ONE.)

- 1. [28] Co-workers n = 1996
- 2. [722] Immediate supervisor
- 3. [53] Someone above my immediate supervisor
- 4. [17] Personnel office (Labor Relations Specialist)
- 5. [738] The Office of Inspection
- 6. [116] The Office of Inspection's "Hotline"
- 7. [31] Treasury Department's "Hotline"
- 8. [34] The Treasury Inspector General
- 9. [56] A union representative
- 10. [2] The U.S. Office of Special Counsel
- 11. [9] The General Accounting Office
- 12. [72] A member of Congress
- 13. [10] A member of the news media
- 14. [30] Other (PLEASE SPECIFY.) _____

- 15. [27] No one
- 16. [51] No basis to judge

30. In your opinion, to what extent, if at all, is IRS willing to ensure that IRS employees who report misconduct will not be retaliated against? (CHECK ONE.)

- 1. [251] Very great extent n = 2191
- 2. [494] Great extent
- 3. [490] Moderate extent
- 4. [255] Some extent
- 5. [337] Little or no extent
- 6. [364] No basis to judge

31. In your opinion, to what extent, if any, does retaliation for reporting misconduct occur against the following? (CHECK ONE BOX IN EACH ROW.)

		Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)
n = 2202	1. GS-15 and above	693	236	102	47	51	1073
n = 2198	2. GS-16, 13, and GS-12	611	391	194	78	39	885
n = 2201	3. GS-11 and below	561	372	225	144	106	793

**Appendix IV
Questionnaire**

2. Currently, if you had an occasion to report misconduct, which of the following, if any, do you feel might retaliate against you? (CHECK ALL THAT APPLY.)

- 1. [628] Co-workers
- 2. [600] Immediate supervisor
- 3. [915] Someone above my immediate supervisor
- 4. [104] Personnel office (Labor Relations Specialist)
- 5. [85] The Office of Inspection
- 6. [18] The Treasury Inspector General
- 7. [153] A union representative
- 8. [9] The U.S. Office of Special Counsel
- 9. [7] The General Accounting Office
- 10. [48] A member of Congress
- 11. [52] A member of the news media
- 12. [84] Other (PLEASE SPECIFY.) _____
- 13. [416] No one
- 14. [429] No basis to judge

3. To what extent, if any, does senior IRS management give preferential treatment (such as not taking corrective actions for misconduct) to the following employees? (CHECK ONE BOX IN EACH ROW.)

	Little or no extent (1)	Some extent (2)	Moderate extent (3)	Great extent (4)	Very great extent (5)	No basis to judge (6)	
n = 2197	1. GS/CS-15 and above	366	361	216	210	224	820
n = 2189	2. GS/CS-14, 13, and GS-12	618	413	267	128	59	704
n = 2187	3. GS-11 and below	1035	296	141	47	31	637

4. In your opinion, how willing or unwilling are IRS senior managers to punish their peers? (CHECK ONE.)

- 1. [107] Very willing n = 2207
- 2. [359] Generally willing
- 3. [289] Neither willing nor unwilling
- 4. [708] Generally not willing
- 5. [239] Not at all willing
- 6. [505] No basis to judge

Appendix IV
Questionnaire

PART V: BACKGROUND INFORMATION

THIS SECTION ASKS FOR INFORMATION NEEDED FOR STATISTICAL ANALYSIS OF THE SURVEY DATA AND TO ENSURE RESPONSES ARE RECEIVED FROM A REPRESENTATIVE SAMPLE OF EMPLOYEES NATIONWIDE.

35. Where is your permanent duty station? (CHECK ONE.)

- 1. [454] National office n = 2208
- 2. [208] Regional office
- 3. [996] District office
- 4. [318] Service center
- 5. [232] Other (PLEASE SPECIFY.) _____

PART VI: COMMENTS

36. If you have any comments regarding any previous question, or general comments about reporting misconduct, please use the space provided below.

- 1. [719] Yes n = 2220
- 2. [1501] No

Thank you for your assistance.

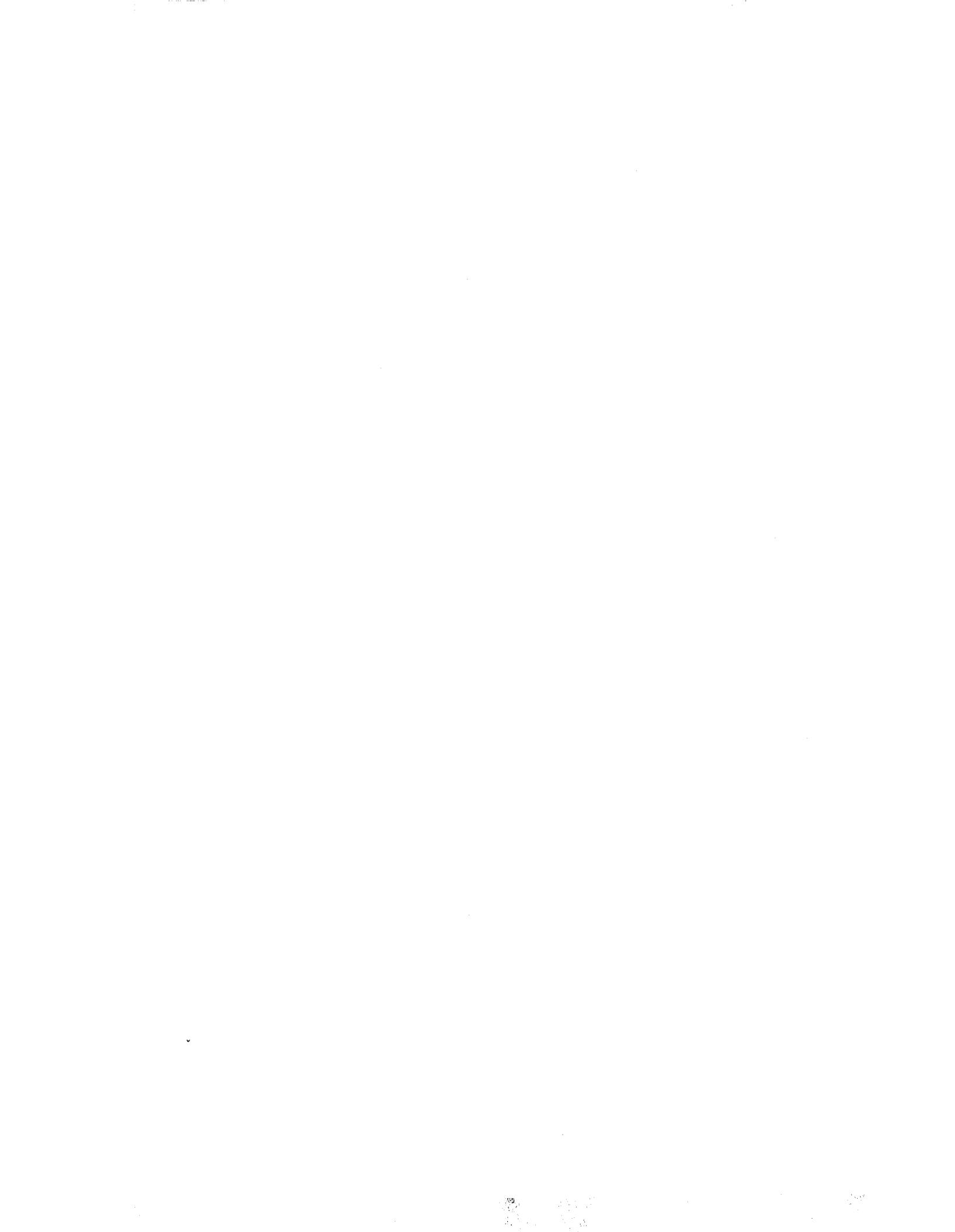
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