

Highlights of [GAO-03-711](#), a report to Congressional Requesters

## TAX ADMINISTRATION

# Workforce Planning Needs Further Development for IRS's Taxpayer Education and Communication Unit

### Why GAO Did This Study

Strategic workforce planning helps ensure that agencies have the right people with the right skills in the right positions to carry out the agency mission both in the present and future.

The Internal Revenue Service's (IRS) Taxpayer Education and Communication (TEC) unit within its Small Business and Self-Employed Division assists some 45 million small business and self-employed taxpayers. Given the number of taxpayers it is to assist and changes in its priorities and strategies, GAO was asked to determine whether TEC has a workforce plan that conforms to critical elements for what should be in a plan and how it should be developed and implemented.

### What GAO Recommends

GAO recommends that the IRS Commissioner ensure that the TEC workforce plan is developed in conformance with the critical elements of what a plan is to include and how a plan is to be developed and implemented.

The Commissioner provided comments that neither explicitly agreed nor disagreed with GAO's recommendation, but said IRS had an integrated strategy that addressed issues raised in the report. GAO believes the strategy is useful but did not provide sufficient detail to ensure the TEC workforce plan would conform to the critical elements.

[www.gao.gov/cgi-bin/getrpt?GAO-03-711](http://www.gao.gov/cgi-bin/getrpt?GAO-03-711).

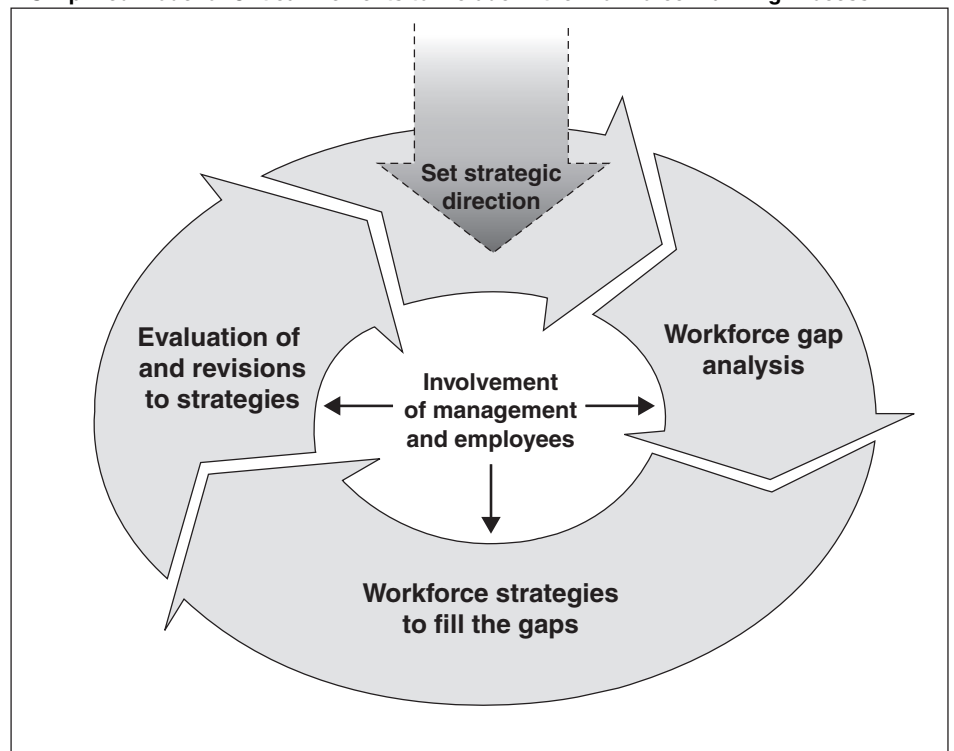
To view the full report, including the scope and methodology, click on the link above. For more information, contact Michael Brostek at (202) 512-9110 or [brostekm@gao.gov](mailto:brostekm@gao.gov).

### What GAO Found

Although it has existed for more than 2 and a half years, TEC does not have a strategic workforce plan that includes certain critical elements. (See figure below.) For example, it has not identified gaps between the number, skills, and locations of its current workforce and the workforce it will need in the future, and the strategies to fill gaps. Such a workforce plan for TEC could be developed by IRS, the Small Business and Self-Employed Division, and/or TEC. Small Business and Self-Employed Division officials said that TEC does not have a strategic workforce plan because they focused on creating the division and units such as TEC to begin addressing taxpayer needs, and because they first wanted to gain some experience with TEC as a new unit.

IRS and the Small Business and Self-Employed Division are creating a process for developing a workforce plan for TEC that in broad terms would incorporate the critical elements common to workforce planning. However, it is not yet clear whether the workforce plan for TEC will be developed and implemented consistent with these critical elements. For example, IRS and the Small Business and Self-Employed Division have not analyzed the skills that the TEC workforce will need to meet its program goals or outlined the process and data to be used to do these analyses.

**A Simplified Model of Critical Elements to Include in the Workforce Planning Process**



Source: GAO.