

SPEC Quality Oversight Reviews: What to Expect

For SPEC Partners

Background

SPEC conducts Quality Oversight reviews of VITA/TCE sites to ensure quality and accuracy of tax returns prepared by volunteers and to monitor site performance. Below you will find an overview of each type of review SPEC conducts followed by a detailed description.

Oversight Reviews at a Glance

Review Type	In-Person	Schedule In Advance	Number of Tax Return Reviews	Adherence to QSR/VSC Determined
Remote Site Review (RSR)	No	Yes	0	Yes
Field Site Visit (FSV)	Yes	No	1	Yes
Quality Statistical Sample (QSS) Review	Yes	No	3	Yes

Remote Site Reviews (RSR)

Remote Site Reviews (RSR) are VITA/TCE program oversight reviews conducted via phone, email, correspondence, or other virtual means. RSR are announced and will be completed at a time convenient for the coordinator in collaboration with the SPEC reviewer. The RSR can be conducted after site operating hours.

RSR allow SPEC to reach more partners and coordinators during the filing season. SPEC conducts RSR to measure adherence to Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). RSR are **not** audits. These reviews are opportunities for the local SPEC territory office to aid or offer guidance, identify, and share best practices, and strengthen adherence to the QSR and VSC. RSR are critical for SPEC to identify trending issues and monitor site operations. Prior to conducting the remote review, Tax Consultants (TC) will contact the coordinator to schedule the review for a time which is convenient for the partner or coordinator.

You should expect:

- RSR to include the review of the VITA/TCE site operations only. There will be no return review done.
- An explanation of the purpose of the RSR.
- RSR will be planned and scheduled in advance. Review can be conducted outside of the site's operating hours. Reviewer will collaborate with you to reduce partner burden.
- An email to confirm meeting details including the contact information for the tax consultant who will conduct the review.
- A request for necessary information to review prior to the scheduled meeting, such as Form 13206 or similar document containing the same information, Forms 13615 and Form 15272 if not already available. Requesting this information during the planning stage may prevent delays in completing the review. The reviewer may also request additional information from the e-file coordinator and others as needed.
- Reviewer to contact the partner/coordinator on the date and time scheduled.
- Reviewer to complete Form 6729-D, VITA/TCE Site Review Sheet based on observations and site coordinator responses.
- Open-ended questions to encourage a discussion that provides a complete picture of the site's operational processes.
- Discussion of each VSC under QSR #5.
- Questions to ensure Civil Rights and VolTax information are posted in accordance with QSRs.
- Request for additional information if necessary.
- Feedback to be provided at the end of the review and the final results to be sent via email within 10 business days.

Field Site Visits (FSV)

Field Site Visits (FSV) are critical to the oversight of the VITA/TCE program and play an integral role in improving the quality of service provided at volunteer sites. SPEC conducts site and return reviews during FSV to measure adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). FSV are **not** audits but assistance visits. FSV are generally unannounced and conducted when the site is open by your relationship manager (RM) or another tax consultant (TC) in the SPEC organization.

These visits are opportunities for the local SPEC territory office to aid or offer guidance, identify, and share best practices, and strengthen adherence to the QSR and VSC. FSV are critical for SPEC to identify trending issues and monitor site operations. In addition to providing an overview of site operations, FSV provide an opportunity for the partner or coordinator to ask questions and request assistance.

You should expect:

- FSV to include a site review and one tax return review.

Once the reviewer arrives at the site, they will:

- Request to speak to the coordinator or person managing the site, introduce themselves, show their SmartID card, wear their IRS name tag and present the coordinator with a business card, if available.
- Provide you with a brief explanation of the FSV review process and offer a copy of Publication 4675, VITA/TCE Request to Quality Review Your Federal Tax Return.
- Request an explanation of the site's tax preparation process.
- Identify and select the tax return to be reviewed.
- Ask the taxpayer for permission to quality review their tax return.
- Provide the taxpayer(s) with a copy of Publication 4675, VITA/TCE Request to Quality Review Your Federal Tax Return, when asking for their consent.
- Ask taxpayer(s) to remain at the site until the review of the tax return is complete.
- Review Form 13614-C, Intake/Interview and Quality Review Sheet to ensure it is properly completed.
- Verify taxpayer (and spouse if married filing jointly) identity with a photo ID.
- Verify taxpayer identification numbers (SSN or ITIN) of all persons listed on the tax return.
- Verify all entries for each tax return, including personal and financial information by reviewing:
 - A printed copy of the tax return with supporting forms and schedules attached.
 - All source documents required for tax return preparation including photo identification, original or copy of Social Security card(s), Forms W-2, 1099, 1095, receipts, etc.
 - Bank deposit information.
- Complete Form 6729-C, VITA/TCE Return Review Sheet for the tax return reviewed.
- Complete a site review using Form 6729-D, VITA/TCE Site Review Sheet based on their observations and discussion with the site coordinator.
- Provide verbal feedback of their findings after completing the reviews and addressing any questions and concerns.

- Give the coordinator an opportunity to ask questions and provide comments regarding the review.
- Email final results within 10 business days of the completed review.

Note: Reviewers cannot answer any tax law questions until after the return review is completed.

Quality Statistical Sample (QSS) Reviews

Analysts assigned to the Quality Program Office (QPO) in SPEC headquarters will conduct Quality Statistical Sample (QSS) reviews. QSS reviews are generally unannounced unless prior notification is required to access the site. QSS reviews are critical to the success of the VITA/ TCE program and play an integral part in improving quality and consistent performance of sites. The review process validates accuracy of returns and measures adherence to all Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). QSS reviews are **not** audits. QSS reviews provide opportunities to identify and correct problem areas and/or share best practices.

SPEC works with Statistics of Income (SOI) office to decide the QSS review sample size before the start of the filing season. SOI selects the sites for QSS reviews based on criteria set by SPEC to ensure a valid accuracy measure for the VITA/TCE program. QSS reviews are unannounced, unless prior notification is required to access the site, and include a site review, and a minimum of three tax return reviews. QSS reviewers conduct a thorough review of the site's processes and operations for adherence to the QSR. SPEC uses results from QSS reviews to determine VITA/ TCE overall accuracy rates.

You should expect:

- QSS review to include a site review and a minimum of three tax return reviews.

Once the reviewer arrives at the site, they will:

- Request to speak to the coordinator or person managing the site, introduce themselves, wear their IRS name tag and SmartID card, and present the coordinator with a business card.
- Provide you with a brief explanation of the QSS review process and offer a copy of Publication 4675, VITA/TCE Request to Quality Review Your Federal Tax Return.
- Request an explanation of the site's tax preparation process.
- Identify and select the first tax return to be reviewed.
- Ask the taxpayer for permission to quality review their tax return.
- Provide the taxpayer(s) with a copy of Publication 4675, VITA/TCE Request to Quality Review Your Federal Tax Return, when asking for their consent.
- Ask taxpayer(s) to remain at the site until the review of the tax return is complete.

- Review Form 13614-C, Intake/Interview and Quality Review Sheet to ensure it is properly completed.
- Verify taxpayer (and spouse if married filing jointly) identity with a photo ID.
- Verify taxpayer identification numbers (SSN or ITIN) of all persons listed on the tax return.
- Verify all entries for each tax return, including personal and financial information by reviewing:
 - A printed copy of the tax return with supporting forms and schedules attached.
 - All source documents required for tax return preparation including photo identification, original or copy of Social Security card(s), Forms W-2, 1099, 1095, receipts, etc.
 - Bank deposit information.
- Scan Form 13614-C, the tax return and supporting documents (Photocopy if unable to scan).
 - Remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. from the scanned documents for the case file.
- Complete a tax return review using Form 6729-R, QSS Return Review Sheet for each tax return reviewed.
- Repeat the process for additional tax return reviews.
- Complete a site review using Form 6729, QSS Site Review Sheet based on their observations and the discussion with the site coordinator.
- Provide verbal feedback of their findings after completing the reviews and addressing any questions and concerns.
- Give the coordinator an opportunity to ask questions and provide comments regarding the review.
- Email final results within 10 business days of the completed QSS reviews.

Note: Reviewers cannot answer any tax law questions until after the return review is completed.