

Customer Satisfaction Survey of
Indian Tribal Governments



Office of Indian Tribal Governments
Tax Exempt Government Entities Division

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2011 ITG Customer Satisfaction Survey

Balanced Measures and the Office of Indian Tribal Governments

The Office of Indian Tribal Governments (ITG) is located within the Tax Exempt/ Government Entities (TE/GE) Business Unit. ITG's customers are 565 federally recognized tribes. ITG seeks to provide all of the services that tribes need in order to fully administer federal tax laws and to provide tribes with information they require to further their economic development without risk of federal tax concerns.

As part of the Internal Revenue Service (IRS), ITG is required to utilize balanced measures for employee satisfaction, business results, and customer satisfaction. The use of measures across these three areas allows the organization to better assess the effectiveness of its programs.

The balanced measure "Customer Satisfaction" is one of the "five levers of change" identified by former Commissioner Rossotti to modernize the IRS. Each of the Balanced Measures is supported by three strategic goals: Service to Each Taxpayer; Service to All Taxpayers; and Productivity through a Quality Work Environment. This research will allow us to determine the level of customer satisfaction espoused by our customers. It will also allow us to evaluate our programs to see where we need to improve our performance.

Purpose

ITG conducted the 2011 Customer Satisfaction Survey to obtain feedback from our customers that will allow us to measure customer satisfaction with our products and services. This research is an important part of measuring our performance within the context of the aforesaid "Customer Satisfaction" balanced measure. This report summarizes the findings ITG obtained from the survey. The information collected from this survey is important for several reasons.

One, it will enable ITG to identify program areas where we are meeting our customers' expectations as well as those areas where improvement is needed. The survey feedback will allow ITG to reallocate/assign resources within our annual Work Plan to produce and/or improve those products/ services that are important to our customers.

Two, it will allow us to contrast the level of customer satisfaction espoused by our customers with the results from similar surveys conducted in previous years. This annual assessment will create opportunities for us to identify areas where our initiatives are working or have failed, and will allow ITG to modify and/or design new programs and initiatives to better address our customers' needs.

Background

Our research began in April 2001, when a group of our employees met in a brainstorming session to develop a list of products and services that we thought were important to the tribal governments. We broke the list down to find the positive aspects and negative attributes of each product/service and created measures. The measures were then ranked in terms of the perceived importance to the tribes. Next, we met with representatives of the Five Civilized Tribes for a focus group to determine their needs and concerns.¹ After studying the results of the focus group we changed the ranking of our measures, as our perception of the tribes' needs was slightly different from their perception.

As part of this effort, we prioritized and selected the measures best suited to fit the needs of our customers. The aforementioned measures were then used to develop a customer satisfaction questionnaire. The questionnaire was slightly modified over the years, largely to provide additional clarity to certain questions. A copy of the 2011 survey questionnaire is included in the Appendix. An implementation plan for the survey was drafted that included the questionnaire. A copy of the implementation plan can be obtained by calling the ITG Staff Assistant. The implementation plan was subsequently approved by the Office of Management and Budget. Finally, we conducted a mail survey this past fall with our customers.

Starting with the FY 2008 survey, ITG added several questions measuring the success of our contacts with customers who had undergone any type of compliance action (e.g Compliance Check, Examination, etc) in the past year. This year forty-two respondents answered these additional "Compliance Action" questions.

Due to realignment of the survey schedule from the summer to late fall, there was no survey conducted in 2010.

Response Rate

The questionnaire was mailed out to 565 federally recognized tribes, as well as 110 Navajo Chapters², beginning on October 18, 2010. The survey officially ended on December 17th. The following actions were taken by ITG to boost our response rate:

- ITG management reminded the tribes about the survey, and encouraged their participation in the survey during various meetings that were held prior to the survey effort.
- ITG Specialists asked tribes to participate during all contacts with tribes during the period of the survey
- The ITG internet site headline reported that the surveys had gone out and responses were due.

¹ The Five Civilized tribes are located in Oklahoma.

² The Navajo Chapters, as well as Alaska Villages and Tribes are unique subsets within the context of ITG and are measured separately.

- ITG News issuances for July 2010 contained a national article on the pending survey, and October 2010 saw the director promoting the survey in her quarterly message.
- The Director, ITG signed a cover letter that accompanied each survey mailed to tribes in which she asked for their participation.
- Telephone and e-mail contacts were made with tribal designees to alert them to the mailing of the survey and to encourage them to respond.

ITG received 151 responses from the tribes during this period. This results in a response rate of 22%. From "The Survey Research Handbook," by Alreck and Settle, the researchers state, "Mail surveys with response rates over 30 percent are rare. Response rates are often only about 5 or 10 percent."³ Previous contact with the North American Indian Housing Council indicated they have 500-600 customers and mainly deal with the housing authority within federally recognized tribes. Our contact said they have conducted many surveys and they usually receive a response rate between 7-13%.

Based upon our historical response rates, ITG is disappointed with a response rate of 22% (down from 31% in 2009), yet still striving to reach previous response levels such as the 35% received in 2004⁴

Table 1 Survey Responses by ITG Field Group

| 2011 ITG Customer Satisfaction Survey Results | | |
|--|------------|------------|
| 7280 | 23 | 34% |
| 7281 | 19 | 29% |
| 7282 | 11 | 23% |
| 7283 | 32 | 25% |
| 7284 | 7 | 16% |
| Alaska | 48 | 21% |
| Navajo Chapters | 11 | 10% |
| Total | 151 | 22% |

Our market segments have traditionally been broken out by three levels: tribes located in Alaska, tribes located outside of Alaska without gaming, tribes located outside of Alaska with gaming. When determining our customer satisfaction levels, we need to break out the Navajo Chapters as well, since both the Navajo Chapters and Alaska Villages present unique circumstances and special needs for assistance, outreach and compliance issues.

³ Page 35.

⁴ ITG recognizes the Office of Management and Budget standards are higher. ITG will continue to look for ways to improve our response rate.

Response Bias

There are a number of ways the results from a survey may contain some bias. One example might include the survey instrument itself, the questionnaire, which may be written in a manner that yields biased responses. ITG has made several efforts to try and eliminate the possibility that our survey results are biased. Some of these efforts were included in the design of the questionnaire and/or the implementation of the survey (e.g. allowing the respondents to the survey to maintain their anonymity). ITG cannot say definitively that these and other actions have precluded any response bias. Rather, ITG can say that concrete steps were taken to try and minimize the potential for response bias.

Yet another type of bias is called *non-response bias*. This situation may occur when the opinions, values, etc. expressed by the respondents are quite different from those held by the customers who did not reply. If the non-response bias is severe enough, it can render the results of the survey invalid. In other words, the results reported from the survey do not accurately reflect the opinions, values, etc. the survey researcher intended to measure for the survey group. In this survey, we are cognizant of the possibility that the opinions of the tribes that did respond to our survey may be more favorable than the opinions of tribes that did not respond. Given that nearly 3/4ths of our customers did not respond, the reader is advised the opinions reflected in our responses may be slightly more favorable than those opinions held by tribes that did not respond. ITG has made an effort to discern if our respondents are generally representative of the different market segments of tribes that we have previously defined in our market segmentation report.

Findings From 2011 ITG Customer Satisfaction Survey

The Questionnaire Scale

A Likert Scale was used for most of the questions. On this scale, a “1” indicated the respondent strongly agreed with the statement. A response of “5” indicated the respondent strongly disagree with the statement. A response of 3 indicated the respondent was neutral on their agreement/disagreement with the proposed statement. For purposes of analysis, we have lumped together the “1s” with the “2s” and the “4s” with the “5s”.

The reader is also reminded that some of the proposed questions (statements) were written such that an answer of “5-strongly disagree” was a good response. We have reversed the results from these statements to ensure they are readily comparable to statements that were written in the affirmative to maintain a consistent presentation of our findings. This change is reflected in the tables.

The “lumping” of scores together is an approach the IRS has used to evaluate scores received during its Employee Satisfaction Survey. We hope the consistent use of this approach will make it easier to understand the results from our Customer Satisfaction Survey and enhance their usefulness.

Survey Results

The results from the survey are summarized in the following Tables 2 and 3. We created a measure equal to the difference between the aggregate number of “good” and “bad” scores. This measure is shown in the right columns of Tables 2 and 3, with results from the current survey contrasted to the results from the FY 2009 and FY 2008 surveys. The lower the difference the greater the perceived dissatisfaction expressed by our customers. The “difference” is a useful measure in that it allows one to quickly identify those areas where ITG has pronounced differences in customer satisfaction. Table 2 reflects the response rates in order of the questions (statements) asked on the questionnaire.

Table 2 2011 ITG Customer Satisfaction Survey Results - by Question Order

| Question | Questionnaire Response Scores (percentages) | | | Difference (Good-Bad) FY 2011 | Difference (Good-Bad) FY 2009 | Difference (Good-Bad) FY 2008 |
|----------|--|---------|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| | Good | Neutral | Bad | | | |
| 1 | 100 | 18 | 18 | 82 | 106 | 89 |
| 2 | 99 | 17 | 23 | 76 | 89 | 83 |
| 3 | 115 | 18 | 11 | 104 | 141 | 148 |
| 4 | 97 | 28 | 10 | 87 | 112 | 85 |
| 5 | 134 | 10 | 2 | 132 | 173 | 168 |
| 6 | 93 | 32 | 8 | 85 | 121 | 94 |
| 7 | 115 | 14 | 6 | 109 | 134 | 105 |
| 8 | 98 | 37 | 10 | 88 | 130 | 105 |
| 9 | 88 | 27 | 19 | 69 | 82 | 82 |
| 10 | 90 | 29 | 16 | 74 | 94 | 51 |
| 11 | 94 | 26 | 11 | 83 | 106 | 103 |
| 12 | 75 | 47 | 9 | 66 | 79 | 79 |
| 13 | 117 | 26 | 1 | 116 | 139 | 124 |
| 14 | 101 | 31 | 5 | 96 | 135 | 106 |
| 15 | 95 | 27 | 14 | 81 | 98 | 70 |
| 16 | 106 | 29 | 6 | 100 | 133 | 98 |
| 17 | 88 | 40 | 5 | 83 | 110 | 98 |
| 18 | 124 | 16 | 4 | 120 | 147 | 143 |
| 19 | 117 | 24 | 5 | 112 | 159 | 142 |
| 20 | 95 | 38 | 5 | 90 | 119 | 98 |
| 21 | 96 | 33 | 5 | 91 | 125 | 114 |
| 22 | 113 | 22 | 4 | 109 | 94 | 60 |
| 23 | 107 | 20 | 14 | 93 | 119 | 98 |
| 24 | 91 | 29 | 11 | 80 | 108 | 71 |
| 25 | 86 | 38 | 9 | 77 | 103 | 76 |
| 26 | 113 | 26 | 5 | 108 | 136 | 119 |

One can see that in Table 3 we have taken the questions in Table 2 and rearranged them by ascending order of those that have the smallest difference between the “good” (1/2) and “bad” (4/5) scores. The narrower the difference the greater the need to address the issue raised within the question (statement). For example the lowest figure calculated in the difference column in Table 3 was 66, which occurred with question (statement) 12. Question 12 reads, “Assistance given by the Office of ITG interferes with Tribal Sovereignty.” This is one area where ITG might reexamine its products/services and the way they are delivered to see if any changes can be made that would improve the tribes’ satisfaction with our performance in this area.

Table 3 2011 ITG Customer Satisfaction Survey Results - by Rank (1-26)

| Question | Questionnaire Response Scores (percentages) | | | Difference (Good-Bad) FY 2011 | Rank FY 2011 | Difference (Good-Bad) FY 2009 | Rank FY 2009 | Difference (Good-Bad) FY 2008 | Rank FY 2008 |
|----------|---|---------|-----|-------------------------------|--------------|-------------------------------|--------------|-------------------------------|--------------|
| | Good | Neutral | Bad | | | | | | |
| 12 | 75 | 47 | 9 | 66 | 1 | 79 | 1 | 79 | 6 |
| 9 | 88 | 27 | 19 | 69 | 2 | 82 | 2 | 82 | 7 |
| 10 | 90 | 29 | 16 | 74 | 3 | 94 | 4 | 51 | 1 |
| 2 | 99 | 17 | 23 | 76 | 4 | 89 | 3 | 83 | 8 |
| 25 | 86 | 38 | 9 | 77 | 5 | 103 | 7 | 76 | 5 |
| 24 | 91 | 29 | 11 | 80 | 6 | 108 | 10 | 71 | 4 |
| 15 | 95 | 27 | 14 | 81 | 7 | 98 | 6 | 70 | 3 |
| 1 | 100 | 18 | 18 | 82 | 8 | 106 | 8 | 89 | 10 |
| 11 | 94 | 26 | 11 | 83 | 9 | 106 | 9 | 103 | 16 |
| 17 | 88 | 40 | 5 | 83 | 10 | 110 | 11 | 98 | 13 |
| 6 | 93 | 32 | 8 | 85 | 11 | 121 | 15 | 94 | 11 |
| 4 | 97 | 28 | 10 | 87 | 12 | 112 | 12 | 85 | 9 |
| 8 | 98 | 37 | 10 | 88 | 13 | 130 | 17 | 105 | 17 |
| 20 | 95 | 38 | 5 | 90 | 14 | 119 | 13 | 98 | 12 |
| 21 | 96 | 33 | 5 | 91 | 15 | 125 | 16 | 114 | 20 |
| 23 | 107 | 20 | 14 | 93 | 16 | 119 | 14 | 98 | 14 |
| 14 | 101 | 31 | 5 | 96 | 17 | 135 | 20 | 106 | 19 |
| 16 | 106 | 29 | 6 | 100 | 18 | 133 | 18 | 98 | 15 |
| 3 | 115 | 18 | 11 | 104 | 19 | 141 | 23 | 148 | 25 |
| 26 | 113 | 26 | 5 | 108 | 20 | 136 | 21 | 119 | 21 |
| 22 | 113 | 22 | 4 | 109 | 21 | 94 | 5 | 60 | 2 |
| 7 | 115 | 14 | 6 | 109 | 22 | 134 | 19 | 105 | 18 |
| 19 | 117 | 24 | 5 | 112 | 23 | 159 | 25 | 142 | 23 |
| 13 | 117 | 26 | 1 | 116 | 24 | 139 | 22 | 124 | 22 |
| 18 | 124 | 16 | 4 | 120 | 25 | 147 | 24 | 143 | 24 |
| 5 | 134 | 10 | 2 | 132 | 26 | 173 | 26 | 168 | 26 |

Conversely, in Table 3 one can observe the widest difference was 132, which occurred with question (statement) 5. Question 5 reads, “Forms, Publications and other written materials are available on the IRS internet site”. ITG scored relatively high in this area. It would be a good idea to share this information within the ITG organization to let the employees know where ITG is performing relatively well.

Table 3 also shows relative consistency of responses between the last 3 surveys. For example, question 10 has ranked in the top 5 in each of the surveys, indicating that ITG still needs to effect improvements in the opinion of their customers. Conversely, ITG has made significant progress over the past 3 surveys in areas relating to questions 22 and 15. ITG should review the issues/actions that relate to those areas to see if it can leverage from those efforts to effect similar improvements in other areas.

In Table 4, we have similarly ranked the 14 Compliance Action questions. The lowest figure calculated in the difference column in Table 4 was 23, which occurred with questions (statements) 35 and 37. These questions concern the communication from the ITG specialist in regards to the case status. This might be area where ITG could focus efforts to increase the satisfaction of the customers. It is interesting to note that in past surveys, the questions contained in the “Final Resolution” section always ranked at the top. This year the dissatisfaction seems to be focused toward the “Subsequent Interactions” section, with all the questions in that section making it to the top four.

Table 4 2011 ITG Customer Satisfaction Survey Results-by Rank (28-41)

| Question | Questionnaire Response Scores (percentages) | | | Difference (Good-Bad) FY 2011 | Rank FY 2011 | Difference (Good-Bad) FY 2009 | Rank FY 2009 | Difference (Good-Bad) FY 2008 | Rank FY 2008 |
|----------|---|---------|-----|-------------------------------|--------------|-------------------------------|--------------|-------------------------------|--------------|
| | Good | Neutral | Bad | | | | | | |
| 37 | 24 | 5 | 1 | 23 | 1 | 46 | 6 | 34 | 5 |
| 35 | 25 | 3 | 2 | 23 | 2 | 46 | 7 | 37 | 9 |
| 38 | 25 | 5 | 1 | 24 | 3 | 43 | 4 | 37 | 8 |
| 36 | 25 | 5 | 1 | 24 | 4 | 51 | 9 | 35 | 6 |
| 40 | 29 | 5 | 1 | 28 | 5 | 42 | 1 | 30 | 3 |
| 41 | 32 | 6 | 2 | 30 | 6 | 42 | 2 | 33 | 4 |
| 39 | 33 | 5 | 1 | 32 | 7 | 43 | 3 | 30 | 2 |
| 29 | 34 | 6 | 1 | 33 | 8 | 44 | 5 | 29 | 1 |
| 33 | 37 | 2 | 2 | 35 | 9 | 58 | 11 | 49 | 13 |
| 34 | 37 | 2 | 2 | 35 | 11 | 62 | 12 | 41 | 11 |
| 32 | 37 | 2 | 2 | 35 | 13 | 68 | 14 | 48 | 12 |
| 30 | 39 | 2 | 1 | 38 | 10 | 49 | 8 | 35 | 7 |
| 31 | 39 | 2 | 1 | 38 | 14 | 67 | 13 | 49 | 14 |
| 28 | 39 | 3 | 0 | 39 | 12 | 57 | 10 | 39 | 10 |

In examining those areas that have relatively low scores, ITG should consider several factors in evaluating what type of follow-up action is warranted. These factors include:

- The degree of control ITG has on the aforesaid area (e.g., ITG has less control over the ease of understanding forms and publications)

- The amount of resources needed to make an improvement(s) in one area where ITG scored low vis-à-vis other areas with similar scores
- The perceived impact on the IRS mission from making an improvement(s) in a given area
- The impact external factors have on customer satisfaction within the given area (e.g., tribes may view certain legislation passed by the U.S. Congress as unfair and a sign ITG does not want to work with them even though ITG had little if any influence over the legislation)

Table 5 2011 ITG Customer Satisfaction Survey Scores - by Area of Customer Satisfaction

| Area* | Questionnaire Response Scores (percentages) FY 2011 | | | Questionnaire Response Scores (percentages) FY 2009 | | |
|------------------------------------|---|---------|-----|---|---------|-----|
| | Good | Neutral | Bad | Good | Neutral | Bad |
| Burden/Delivery of Information | 76% | 16% | 8% | 74% | 17% | 8% |
| Collaborate | 65% | 24% | 10% | 64% | 23% | 13% |
| Recognition | 75% | 20% | 5% | 74% | 20% | 6% |
| Protocol/Horizontal Equity | 75% | 22% | 3% | 76% | 19% | 4% |
| Accuracy/Timeliness/Honesty | 73% | 20% | 7% | 68% | 23% | 8% |
| Compliance-Overall Satisfaction | 90% | 9% | 2% | 69% | 24% | 7% |
| Compliance-Initial Meeting | 91% | 5% | 4% | 82% | 16% | 2% |
| Compliance-Subsequent Interactions | 81% | 15% | 4% | 72% | 24% | 3% |
| Compliance-Final Resolution | 82% | 14% | 4% | 66% | 28% | 7% |

*See the ITG Balanced Measures Task Force Report for a detailed explanation of these areas.

In Table 5, we have provided the survey findings broken out among the nine components that make up our customer satisfaction measures. Of the original five measures used by ITG, favorable ratings have increased for four, and decreased for one. The lowest scores once again are shown in areas “Collaborate” and “Accuracy, Timeliness and Honesty”. The specific questions in these areas with the lowest scores are questions 12 and 25. These are prime areas for further study and remedial action by ITG. While the original compliance measures mostly show slight increased satisfaction rates, the compliance measures have rebounded tremendously, with increases ranging from 9% to 21%.

Finally, in Table 6 we have provided the survey results broken out by ITG Field Group. From Table 6, one can see that the Pacific Northwest (7282), Navajo Chapters and Southwest (7282) have significantly increased their rating of overall satisfaction by 21%, 20% and 19% respectively. These three groups are also showing dissatisfaction rates of 0%. Conversely, Central (7281) dropped significantly from 90% to 68%, though it appears these customers are not so much dissatisfied, but opted to report as neutral. Interestingly, overall “dissatisfied” ratings fell from 5% in 2009 to 3% in 2011, with “neutral” ratings of 18% for both years. Overall “satisfied” ratings rose slightly, from 76% to 78%.

Table 6 ITG Customer Satisfaction Survey Scores - by ITG Field Group

| 7280 | | 7281 | | 7282 | | 7283 | | 7284 | | AK | | NAV | | |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 2009 | 2011 | 2009 | 2011 | 2009 | 2011 | 2009 | 2011 | 2009 | 2011 | 2009 | 2011 | 2009 | 2011 | |
| Burden/ Delivery of Information | | | | | | | | | | | | | | |
| Satisfied | 89% | 87% | 88% | 70% | 73% | 80% | 82% | 80% | 67% | 73% | 73% | 77% | 49% | 50% |
| Neutral | 8% | 8% | 8% | 20% | 18% | 13% | 11% | 15% | 17% | 22% | 20% | 15% | 35% | 26% |
| Dissatisfied | 3% | 5% | 4% | 10% | 9% | 6% | 7% | 5% | 17% | 5% | 7% | 8% | 17% | 24% |
| Collaborate | | | | | | | | | | | | | | |
| Satisfied | 79% | 75% | 84% | 57% | 61% | 71% | 66% | 64% | 46% | 64% | 64% | 67% | 45% | 50% |
| Neutral | 14% | 18% | 11% | 31% | 23% | 19% | 18% | 21% | 32% | 28% | 25% | 23% | 38% | 42% |
| Dissatisfied | 7% | 8% | 5% | 12% | 16% | 10% | 16% | 14% | 22% | 8% | 12% | 10% | 17% | 8% |
| Recognition | | | | | | | | | | | | | | |
| Satisfied | 90% | 78% | 93% | 76% | 72% | 85% | 82% | 76% | 82% | 57% | 73% | 78% | 50% | 55% |
| Neutral | 9% | 19% | 7% | 19% | 28% | 5% | 12% | 19% | 10% | 39% | 23% | 18% | 40% | 40% |
| Dissatisfied | 1% | 3% | 0% | 4% | 0% | 10% | 6% | 5% | 8% | 4% | 4% | 4% | 10% | 5% |
| Protocol/ Horizontal Equity | | | | | | | | | | | | | | |
| Satisfied | 74% | 84% | 87% | 74% | 78% | 67% | 83% | 81% | 54% | 65% | 75% | 73% | 70% | 58% |
| Neutral | 24% | 13% | 6% | 25% | 19% | 31% | 15% | 18% | 38% | 35% | 20% | 20% | 22% | 36% |
| Dissatisfied | 2% | 4% | 7% | 1% | 3% | 2% | 2% | 1% | 8% | 0% | 5% | 6% | 8% | 6% |
| Accuracy/ Timeliness/ Honesty | | | | | | | | | | | | | | |
| Satisfied | 80% | 81% | 86% | 69% | 61% | 64% | 74% | 71% | 51% | 69% | 70% | 80% | 46% | 45% |
| Neutral | 18% | 15% | 10% | 27% | 33% | 19% | 15% | 22% | 36% | 31% | 25% | 14% | 34% | 37% |
| Dissatisfied | 2% | 5% | 4% | 4% | 6% | 17% | 12% | 6% | 13% | 0% | 4% | 6% | 20% | 18% |
| Overall Satisfaction | | | | | | | | | | | | | | |
| Satisfied | 82% | 74% | 90% | 68% | 71% | 90% | 87% | 79% | 50% | 71% | 81% | 85% | 50% | 70% |
| Neutral | 18% | 22% | 10% | 26% | 21% | 10% | 8% | 18% | 40% | 29% | 18% | 11% | 36% | 30% |
| Dissatisfied | 0% | 4% | 0% | 5% | 7% | 0% | 5% | 4% | 10% | 0% | 2% | 4% | 14% | 0% |
| Compliance Action - Overall Satisfaction | | | | | | | | | | | | | | |
| Satisfied | 93% | 94% | 73% | 100% | 81% | 100% | 74% | 88% | 53% | 83% | 63% | 80% | 67% | 100% |
| Neutral | 0% | 0% | 20% | 0% | 19% | 0% | 19% | 12% | 16% | 17% | 36% | 17% | 27% | 0% |
| Dissatisfied | 7% | 6% | 7% | 0% | 0% | 0% | 7% | 0% | 32% | 0% | 2% | 3% | 6% | 0% |
| Compliance Action - Initial Meeting | | | | | | | | | | | | | | |
| Satisfied | 95% | 88% | 100% | 100% | 89% | 100% | 91% | 100% | 92% | 100% | 67% | 70% | 74% | 100% |
| Neutral | 0% | 0% | 0% | 0% | 11% | 0% | 4% | 0% | 4% | 0% | 32% | 20% | 26% | 0% |
| Dissatisfied | 5% | 13% | 0% | 0% | 0% | 0% | 5% | 0% | 4% | 0% | 1% | 10% | 0% | 0% |
| Compliance Action - Subsequent Interactions | | | | | | | | | | | | | | |
| Satisfied | 88% | 92% | 85% | 92% | 79% | 100% | 84% | 81% | 74% | 75% | 57% | 60% | 71% | 100% |
| Neutral | 13% | 0% | 15% | 8% | 21% | 0% | 10% | 19% | 16% | 25% | 41% | 27% | 27% | 0% |
| Dissatisfied | 0% | 8% | 0% | 0% | 0% | 0% | 6% | 0% | 11% | 0% | 3% | 13% | 2% | 0% |
| Compliance Action - Final Resolution | | | | | | | | | | | | | | |
| Satisfied | 83% | 75% | 75% | 100% | 57% | 100% | 78% | 82% | 67% | 92% | 55% | 64% | 61% | 100% |
| Neutral | 17% | 19% | 0% | 0% | 43% | 0% | 14% | 18% | 6% | 8% | 42% | 25% | 39% | 0% |
| Dissatisfied | 0% | 6% | 25% | 0% | 0% | 0% | 8% | 0% | 28% | 0% | 3% | 11% | 0% | 0% |

Special Analysis

Past analysis of the ITG customer base revealed similarities between the Alaska Native Villages and the Navajo Chapters. Both segments tend to be remotely located, have smaller government structures, few large business or gaming operations, and meager staff resources.

In 2006, ITG implemented several initiatives in Alaska to increase our visibility and impact among those taxpayers, resulting in a greatly increased satisfaction rate among the Alaska customers. In 2008 ITG applied lessons learned in Alaska to the Navajo Chapters, with the same result of increased satisfaction from the Navajo Chapters.

Table 7 shows the results of these continued efforts. The satisfaction ratings for both Alaska and the Navajo Chapters have increased in every category. In comparison, ratings for the rest of the US have all decreased in the past year. Since Alaska and Navajo customers are responding positively to the specialized attention, continued focus on these customers is required in order to meet their needs.

Table 7 ITG Customer Satisfaction Survey Scores - Special Analysis

| | ALASKA | | NAVAJO CHAPTERS | | ALL OTHERS | |
|---------------------------------------|---------|---------|-----------------|---------|------------|---------|
| | FY 2009 | FY 2011 | FY 2009 | FY 2011 | FY 2009 | FY 2011 |
| Burden/Delivery of Information | | | | | | |
| Satisfied | 73% | 77% | 49% | 50% | 82% | 79% |
| Neutral | 20% | 15% | 35% | 26% | 11% | 15% |
| Dissatisfied | 7% | 8% | 17% | 24% | 7% | 6% |
| Collaborate | | | | | | |
| Satisfied | 64% | 67% | 45% | 50% | 70% | 66% |
| Neutral | 25% | 23% | 38% | 42% | 18% | 23% |
| Dissatisfied | 12% | 10% | 17% | 8% | 12% | 11% |
| Recognition | | | | | | |
| Satisfied | 69% | 78% | 51% | 55% | 83% | 76% |
| Neutral | 24% | 18% | 37% | 40% | 13% | 19% |
| Dissatisfied | 6% | 4% | 13% | 5% | 5% | 5% |
| Protocol/Horizontal Equity | | | | | | |
| Satisfied | 73% | 73% | 50% | 58% | 85% | 78% |
| Neutral | 23% | 20% | 40% | 36% | 12% | 21% |
| Dissatisfied | 4% | 6% | 10% | 6% | 3% | 2% |
| Accuracy/Timeliness/Honesty | | | | | | |
| Satisfied | 70% | 80% | 46% | 45% | 73% | 72% |
| Neutral | 25% | 14% | 34% | 37% | 19% | 22% |
| Dissatisfied | 4% | 6% | 20% | 18% | 8% | 6% |
| Overall Satisfaction | | | | | | |
| Satisfied | 81% | 85% | 50% | 70% | 81% | 76% |
| Neutral | 18% | 11% | 36% | 30% | 15% | 21% |
| Dissatisfied | 2% | 4% | 14% | 0% | 4% | 3% |

Recommendations

ITG should take the following actions relevant to Customer Satisfaction:

- Post the results of the survey on the ITG web site
- Share the results with all ITG employees
- Reconsider the timing of the survey (moving it from summer to late fall) in relation to the low response rate received this year
- Review areas where ITG scored relatively low, revisit the corresponding program/ services relevant to those areas, and develop actions to implement methods to improve performance
- Review areas where ITG scored relatively high to see what program /services are working and if any best practices might be ascertained
- Utilize the regional Consultation Listening meetings (four per year are scheduled in differing BIA regions) in areas where further study is needed to ascertain the reasons for responses/response rates
- Continue to implement innovative alternative approaches for delivering products/services to tribes located in Alaska and Navajo Chapters
- Review the processes for actions measured in “Compliance - Subsequent Interactions” to determine ways to keep the customers better informed
- Develop and implement communication mechanisms to address the issue of horizontal equity, through ITG News and Consultation Listening meetings
- Review the effectiveness of the survey effort to determine what changes should be made for next year’s survey

Appendix

OMB Control# 1545-1432

Indian Tribal Governments Customer Satisfaction Survey

The Office of Indian Tribal Governments (ITG) within the IRS is asking for your input to help us evaluate how well we are serving your needs. Your responses will help us identify the areas where we can improve our products/services. No identifying information is required, and your response will be kept anonymous. Thank you for your input.

Please read each question carefully, and then mark the appropriate box from the scale (where 1 means "Strongly Agree" and 5 means "Strongly Disagree") to show how much you agree or disagree with each statement.

| The first eight questions will consider how ITG reduces TAXPAYER BURDEN and controls DELIVERY OF INFORMATION to the Tribes. | Strongly Agree 1 | Agree 2 | Neutral 3 | Disagree 4 | Strongly Disagree 5 | Don't Know/Not Applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 1. It is hard to call and reach the Tribe's assigned Specialist. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. The Tribe rarely needs to talk to more than one employee to get an answer to a question. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. It is easy to access the IRS internet site. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. It is hard to get tax information by calling the ITG Specialist. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Forms, Publications & other written materials are available on the IRS internet site. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. ITG has specific tax publications that meet tribal information needs. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Specialist(s) provide explanations the Tribe can understand. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. The IRS internet site is <u>not</u> user friendly. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| The following four questions look at the COLLABORATION between ITG and the Tribe. | Strongly Agree 1 | Agree 2 | Neutral 3 | Disagree 4 | Strongly Disagree 5 | Don't Know/Not Applicable |
| 9. The Office of ITG does <u>not</u> assist the Tribe in avoiding penalties. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. The Office of ITG explains how tax law changes affect the Tribe. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. The Office of ITG works with the Tribe to help resolve any tax issues. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Assistance given by the Office of ITG interferes with Tribal sovereignty. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| The following four questions measure how ITG manages the RECOGNITION OF GOVERNMENT-TO-GOVERNMENT RELATIONSHIP. | Strongly Agree 1 | Agree 2 | Neutral 3 | Disagree 4 | Strongly Disagree 5 | Don't Know/Not Applicable |
| 13. The Office of ITG seeks to build a respectful relationship. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. The Office of ITG wants to work with the Tribe to administer the tax law. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. The Office of ITG does <u>not</u> clarify tax issues that are unique to the Tribe. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. The Office of ITG helps the Tribe comply with the tax law. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| The following five questions will consider the HORIZONTAL EQUITY and PROTOCOL of the services provided by ITG. | Strongly Agree 1 | Agree 2 | Neutral 3 | Disagree 4 | Strongly Disagree 5 | Don't Know/Not Applicable |
| 17. The Office of ITG is respectful of Tribal culture. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. The Office of ITG is courteous in its contacts with the Tribe. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. The Tribe will contact the Office of ITG when it has a problem and/or question. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. The Office of ITG works with the Tribe on a government-to-government basis. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. ITG always explains the reason for their compliance contact. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| The following five questions will measure the ACCURACY, TIMELINESS, and HONESTY of the services provided by ITG. | Strongly Agree 1 | Agree 2 | Neutral 3 | Disagree 4 | Strongly Disagree 5 | Don't Know/Not Applicable |
| 22. The Office of ITG works with the Tribe to explain filing requirements. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. The Office of ITG provides a timely response to the Tribe's questions. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. The Office of ITG does <u>not</u> keep the Tribe informed of its actions to resolve an issue. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. The Office of ITG fairly applies the tax law to the Tribe. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Overall, the Tribe is satisfied with the products and services provided by the Office of ITG. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Please answer YES or NO to the following question: | YES ▼ | NO ▼ | | | | |
| 27. Within the past year has your tribe had its books and/or records reviewed in a compliance check or examination by ITG? | <input type="checkbox"/> | <input type="checkbox"/> | | | | |

If you answered "Yes" to question 27, continue to question 28. If you answered "No", proceed to Comments, question 42.

