

Incident Review Protocol Incident Review Form

AARP Foundation Tax-Aide
District Coordinator Training 2011

Agenda for Webinar

- Overview of New Forms

- Goals of Incident Review Protocol

- Structure of Protocol with Examples
 - ❖ Low Level
 - ❖ Regular Level
 - ❖ Enhanced Level

- Instructions for Completing Form

- Scenarios for Consideration

IRS

Quality Site Requirements

Standards of Conduct Training/Test

AARP Foundation Tax-Aide Program

Emergency Procedure Guidance
Winter 2011

Volunteer Standards of Professionalism

Taxpayer Information and Responsibilities

Incident Review Protocol

New Forms/Process for 2012

- Volunteer Standards of Professionalism

Standards to assist volunteers to uphold the excellent reputation of our program by formalizing expectations of professional attributes.

- Taxpayer Information and Responsibilities

Define and communicate expectations for Taxpayers; designed to ensure a smooth process for both taxpayers and volunteers at a site, as well as increase volunteer safety.

- Incident Review Protocol

Process for addressing and reporting concerns regarding taxpayers or volunteers.

➤ Incident Review Form

Key Concerns for Program

- Safety for Volunteers
- Safety for Taxpayers
- Clear and Consistent Business Practice

Solution: Incident Review Protocol

Incident Review Protocol

Former:

- Lack of consistent communication to supervisors and Nat. Office
- Inconsistent application across country
- Lack of complete documentation
- No ability to define problem areas or look for training opportunities

Now

- Chain of communication established with clear time frames
- Similar situations will be handled uniformly
- Document will be created and retained
- Ability to spot trends, gaps, and opportunities to improve

When Incident Form is Necessary

- A volunteer has sustained an injury or property damage at a site, or while on program business, or an accident involving a taxpayer has occurred at a site;
- A volunteer has fallen ill at the site causing 911 to be called;
- There is a confirmed violation of the Standards of Professionalism by a volunteer;
- There is a confirmed violation of the Taxpayer's Responsibilities by a taxpayer that results in either the taxpayer being told to leave the site and/or the police are called to the site;
- There is a complaint voiced by a taxpayer (or someone on their behalf) that involves an allegation of inappropriate action by any volunteer or other taxpayer.

Protocol for Incident Review

Low Level

Local level review and resolution

Example: Taxpayer inquiry about return error

Regular

Review directed at local level by volunteer leaders, with input from supervisors/ National Office

Example: Taxpayer asked to leave site due to disruptive behavior

Enhanced

Review directed by National Office with assistance from Volunteers

Example: Taxpayer states that he/she was sexually harassed by volunteer at site

Examples:

- ✓ Taxpayer feels ill at site, sits for period of time then leaves without further intervention.
- ✓ Taxpayer gets angry because of long wait, talks loudly and complains, then leaves.
- ✓ Volunteer gets irritated with taxpayer and tells him that if he doesn't like the way the return has been prepared that he should leave.
- ✓ Taxpayer says that his return wasn't received by IRS, or that he received a letter from IRS saying that it was incorrectly done.

Low Level

Action:
No Form
Required

Local level
review and
resolution

Examples:

- ✓ Taxpayer appears to have heart attack, 911 is called and he leaves via ambulance.
- ✓ Taxpayer gets angry because of long wait, talks loudly and complains, then leaves. At the end of the shift, a volunteer finds her car damaged.
- ✓ Volunteer loses temper with taxpayer who is complaining about taxes, and loudly tells him that he can thank “the White House” for the changes in the law.
- ✓ LC observes Volunteer stumbling and weaving, and he smells beer on his breath. LC asks him if he has been drinking and he says he had 2 beers at lunch before coming to the site.

Regular
Level

Action:
Form
Required

Review directed
at local level by
volunteer
leaders, with
input from
supervisors/
National Office

You have a Concern-- Now What

- Gather the initial facts to determine if an Incident Review is needed
- Discuss the situation with your supervisor as necessary. If you have questions, call SC and/or RC for support.
- Complete the initial sections of the form and submit them to your supervisor.
- Continue to gather facts as appropriate and wait for response from National Office
 - Don't discuss situation with other volunteers unless needed to gather facts
 - Don't make any promises

SECTION 1: GENERAL INFORMATION

SECTION 1: GENERAL INFORMATION

Name/Contact Information of person reporting the incident: Jack Sharp, DC
Volunteer Taxpayer National Office Staff
Telephone 202-43-2197
Email jsharp@gmail.com
State of Incident Kansas
Date of Incident 4/1/12 Time 2:00 am or pm
Date became aware of incident 4/1/12
Site Name Topeka Public Library
Site Address 202 10th St.

SECTION 2: TYPE OF INCIDENT

Volunteer concern with taxpayer behavior XX
Taxpayer Complaint
Violation of Standards of Professionalism by Volunteer
Violation of Taxpayer's Responsibilities by Taxpayer
Accident (*type*) Vehicle Vol. Injury at site Property damage
Illness other

SECTION 3: Persons involved

(state name/whether volunteer or taxpayer/contact information)

Volunteer—Josie Brown

Other parties unknown but suspect taxpayer named Ron Howard who was at site

SECTION 4: SUMMARY OF INCIDENT

(enter a maximum of 5 sentences which give the basic information only; detailed notes are entered into section 5 below)

Taxpayer became angry as tax return was done as volunteer advised that he owed taxes due to change in tax law. As taxpayer left he told volunteer that he would “get her”. Volunteer’s car was damaged in parking lot but no one saw the damage being done.

SECTION 5: FACTS GATHERED REGARDING INCIDENT (full details of the incident)

J Sharp 4/1/12 Ms. Brown was working on return for a male taxpayer, approx age 40 named Ron Howard. He became unhappy with what her because she advised him that he couldn’t take a deduction that he had been able to take in the prior year. As a result, he would owe significant federal taxes. His voice got louder as he insisted that he should get the deduction, but was told that he could not. I came over to calm everyone down, and suggested that Mr. Howard leave. He got louder and cursed at Ms. Brown. He left without the return being completed/filed. As he left he told the counselor that he would “get her.” Ms. Brown was upset and crying but she stayed and did 2 other returns. When Ms. Brown left the site at the end of the day she found that her car had been “keyed” with several long gouges cut into the paint across the driver side. I asked everyone if they had seen anyone in the parking lot, but no one at the site saw the damage being done, and there is no proof as to who did it.

SECTION 6: NATIONAL OFFICE REVIEW OF INCIDENT

M Gouge 4/3/12 Suggest that DC contact Ms. Brown to see if she is ok, and suggest filing a police report if she feels unsafe regarding incident. If taxpayer returns to site he should be asked to leave if his behavior is loud or threatening, and police should be called if necessary. Suggest that DC alert other sites in District about taxpayer's behavior so that they can be on guard if he comes to their sites.

SECTION 7: NOTES FROM OGC (if referred) M. Gouge: Not referred

SECTION 8: PROPOSED RESOLUTION OF INCIDENT (state date and give name of person making proposed resolution)

J. Sharp 4/4/12 Talked again with volunteer. Ms. Brown has decided not to file a police report. She has reported the car damage to her insurance company. Alerted other DC in district about taxpayer. No further action needed.

SECTION 9: Final Resolution

M Gouge 4/6/12 No further follow up needed. Appropriate steps were taken to support safety of Ms. Brown and other volunteers in program.

Enhanced Level Protocol

- A volunteer is arrested, charged with a crime and/or convicted of a crime;
- A volunteer is alleged to have improperly touched or sexually harassed a taxpayer or another volunteer;
- A volunteer engages in an aggressive act (verbal or physical) toward a taxpayer or another volunteer, as reported by a taxpayer to the Local Coordinator, or that is witnessed by or overheard by the Local Coordinator;
- A volunteer engages in inappropriate fiscal conduct (i.e. solicits business from taxpayers, accepts money for tax preparation services, or uses information obtained from a taxpayer for personal gain or criminal activity) or knowingly prepares an incorrect return for a client;
- A volunteer or taxpayer indicates that he/she plans to contact a lawyer or the media regarding an issue;

Examples:

- ✓ DC reads in paper that one of the volunteers was arrested for domestic violence.
- ✓ Volunteer reveals that he is listed on National Sex Offenders registry.
- ✓ Unhappy Taxpayer is told to leave and says “I’ll burn this place down” as he leaves.
- ✓ DC overhears volunteer offering to sign taxpayer up for a “senior lottery”
- ✓ DC gets call from police who want to interview volunteer for “identify theft”
- ✓ National Office receives call from lawyer for Taxpayer who was turned away from site because he is deaf and asked for an interpreter.

Enhanced
Level

Action:
Form
Required

Review
directed by
National
Office with
assistance from
Volunteers

Flow Chart—Regular Protocol

Step 1

- Local or District Coordinator observes or receives information regarding an incident involving volunteer and/or taxpayer that requires completion of Incident Review Form.
- Local or District Coordinator seeks advice of supervisor if necessary.
- Local or District Coordinator completes Sections 1-5 of Form with initial information. Fact-gathering continues, and form is updated as necessary, noting date and name of person making notes.

Step 2

- Form (Sections 1-5) is sent to supervisor via email within **1 business day** of incident (or knowledge of incident). Caption of email should give state, name of volunteer and/or taxpayer, and date of incident (Example: CA2/Smith/4-1-11).
- Supervisor forwards to SC **within 1 business day**; who promptly forwards simultaneously to RC and National Office. Notice of incident should reach the RC and National Office within 2 business days. **SC should contact RC and National Office by phone if this schedule cannot be met and give verbal notice of incident.**
- Supervisor assists with fact-gathering as appropriate, and provides advice regarding proposed resolution. Fact-gathering phase is completed **within 5 business days** unless there are extenuating circumstances.
- Form with proposed resolution is sent to SC **within five additional business days**, who reviews and forwards to RC and National Office.

Step 3

- RC and National Office review and provide advice to SC as appropriate for continuing review and proposed resolution(Section 8).
- SC reviews proposed resolution and notes approval on form. If not approved, then SC provides advice and guidance to the DC. Upon agreement SC sends final form to RC and National Office for permanent retention.
- National Office provides advice and guidance as necessary regarding the resolution of matter in order to provide continuity and equity across program.

Flow Chart—Enhanced Protocol

Step 1

- Local or District Coordinator observes an incident or gets report of an incident involving volunteer and/or taxpayer that requires completion of Incident Review Form ENHANCED PROTOCOL
- Local or District Coordinator seeks advice of supervisor if necessary.
- Local or District Coordinator completes sections 1-5 of Form with initial information.

Step 2

- Form (sections 1-5) is sent to supervisor within **1 business day** of incident or report.
- Supervisor forwards to SC **within 1 business day**; who promptly forwards simultaneously to RC and National Office. Notice should reach RC and National Office within 2 business days of occurrence. **SC should contact RC and National Office by phone if this schedule cannot be met and give verbal notice of incident.**
- Caption of email should give name of volunteer and/or taxpayer, date of incident and short description of incident (i.e. **vol conducts business at site**)
- No further investigation is done at the local level unless/until directed by National Office and RC

Step 3

- National Office staff reviews and consults with Legal Dept. and/or other appropriate internal staff for direction and guidance as appropriate.
- National Office staff requests additional investigation and/or information from RC, SC or DC as necessary. As updated information becomes available, the form is updated showing the date and the name of the person updating the form.
- Resolution of issue is discussed by National Office staff and volunteer leaders as appropriate, and implemented.
- National Office staff completes review and documents final resolution of incident on form.

Scenarios for Consideration

- ❑ Volunteer writes a letter to the editor of local newspaper talking about how Herman Cain should be elected because his “9-9-9 tax plan” will solve problems with the tax code, and identifies herself as an “AARP Foundation Tax-Aide Volunteer”
- ❑ Two Volunteers don’t get along very well, and they are often rude to each other where Taxpayers can hear what they are saying.
- ❑ An Attorney calls the site and states that he will sue them because they have failed or refused to provide appropriate deaf interpretation services to his deaf client under the Americans with Disabilities Act.

Scenarios for Consideration

- ❑ DC finds out that a volunteer has taken home financial papers of a taxpayer to finish a complicated return at home.
- ❑ LC sees a volunteer prepare a return that is “out of scope” for the program.
- ❑ Taxpayer complains to the LC that a male volunteer sat too close to her, and made “sexual suggestions” to her
- ❑ LC overhears two volunteers discussing a taxpayer’s return after the taxpayer has left the building.
- ❑ DC observes a Volunteer, who is a Financial Planner in private practice, staple her business card onto a completed tax return.

Questions?

Marcy Gouge

202-434-2197

mgouge@aarpp.org