Glenn Hegar Texas Comptroller of Public Accounts

COMPTROLLER'S REPORT ON CUSTOMER SERVICE FISCAL 2016

June 1, 2016

Mr. Drew DeBerry
Director of Budget and Policy
Office of the Governor
P.O. Box 12428
Austin, Texas 78711-2428

Ms. Ursula Parks
Director
Legislative Budget Board
P.O. Box 12666
Austin, Texas 78711-2666

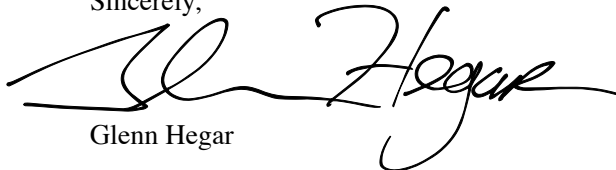Dear Mr. DeBerry and Ms. Parks:

As the state's chief financial officer, tax collector, accountant, treasurer and revenue estimator, the Texas Comptroller's office, in addition to managing the state's money, also oversees programs such as the Texas Guaranteed Tuition Plan, the State Energy Conservation Office and the Texas Treasury Safekeeping Trust Company.

My office is dedicated to providing the public with exemplary customer service. As required by Government Code, Title 10, Chapter 2114, the Comptroller's office has developed customer service standards and implemented a customer satisfaction assessment plan. We are submitting the *Comptroller's Report on Customer Service, Fiscal 2016*.

Our report includes an inventory of external customers by each strategy, along with a brief description of the types of services provided to them; a brief description of the information-gathering methods used to obtain input from our customers; a chart detailing levels of customer-determined service quality; an analysis of the findings of our customer satisfaction assessment; performance measure definitions; and estimated performance for 2016.

As always, we are available if you need further information.

Sincerely,

Glenn Hegar

Enclosure

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Introduction

The Texas Comptroller of Public Accounts is the state government's chief financial officer, serving as tax collector, accountant, treasurer and revenue estimator. We write the checks, pay the bills and keep the books for the multibillion-dollar business of Texas state government.

We also provide Texas state agencies, local governments, businesses and citizens with a wide variety of services to help ensure the state's continuing prosperity. Every two years, the Comptroller's Biennial Revenue Estimate tells the Texas Legislature how much money will be available to spend during the state's next budget period. The Comptroller chairs the state's Treasury Safekeeping Trust Company, which invests, manages and oversees more than $25.9 billion in assets. The Comptroller's office also manages a number of state programs including the Texas Guaranteed Tuition Plan and the State Energy Conservation Office.

The Comptroller's office is able to best serve its customers by providing them with the information they need to conduct their business with the agency as quickly and as efficiently as possible. The agency is committed to ensuring that its customers are informed of their rights and responsibilities.

The Comptroller's first and foremost responsibility as Texas' chief tax collector is to improve voluntary compliance with the state's tax laws. In this role, the agency conducts tax audits, administrative hearings and taxpayer education seminars. It also responds to taxpayers' requests for information and materials quickly and accurately.

To obtain customer information on the vast array of programs it administers, the Comptroller's office currently uses as many as 15 different survey instruments. These program-specific surveys are frequently modified to ensure each collects relevant data on seven customer service quality elements: staff, communications, website, complaint-handling process, service timeliness, printed information and facilities. Results from these surveys are combined and used to build customer-related performance measures reflecting customer service satisfaction. These measures are detailed on page 13 and their definitions on page 7. Comptroller divisions and programs that monitor customer service are listed on page 23. An inventory of external customers by agency strategy appears on page 3.

To comply with the 1999 Texas Legislature's Senate Bill 1563, and thus to report on its customer service in the seven areas mentioned above across a broader customer base, the Comptroller's office conducted an online survey of taxpayers from the top 10 taxpayer types by population. Survey results and analysis are provided on page 13.

Inventory of External Customers by Strategy

The Governor's Office and Legislative Budget Board require all state agencies to provide an inventory of their external customers organized by the strategies listed in the General Appropriations Act as well as a brief description of the types of services provided. For the Comptroller's office, these strategies are defined as follows:

STRATEGY: Ongoing Audit Activities

Section/Division	External Customer Groups	Customer Services
Audit	Taxpayers Tax Practitioners	Performs audits of randomly selected taxpayers to ensure compliance with tax laws and verify refunds
Criminal Investigations	Taxpayers, Local, State & Federal Law Enforcement	Investigates criminal violations of state tax laws

STRATEGY: Tax Law Compliance

Section/Division	External Customer Groups	Customer Services
Enforcement	Taxpayers	Receives tax returns and payments; answers taxability questions; assists with tax permit applications and return preparation; distributes tax forms; conducts taxpayer seminars; canvasses special events to ensure participants are properly permitted; and makes unannounced visits to businesses to verify tax compliance

STRATEGY: Taxpayer Information

Section/Division	External Customer Groups	Customer Services
Tax Policy	Taxpayers Tax Practitioners Legislators General Public	Researches and provides information on and interpretation of state tax laws

STRATEGY: Tax Hearings

Section/Division	External Customer Groups	Customer Services
General Counsel	Taxpayers State Agencies General Public Attorneys CPAs Tax Practitioners Vendors	Provides legal interpretation of tax statutes; obtains and provides open records to requesters and processes any associated payments; maintains records management policy; provides contract management including negotiation of terms and drafting of related documents; performs follow-up on contract defaults; reviews tax redetermination and refund requests; researches and applies tax statutes and rules; provides written rulings to taxpayers; presents cases at oral hearings with the State Office of Administrative Hearings; considers arguments and evidence presented by taxpayer representatives to determine the correct application of the tax laws; and issues proposed decisions for approval or modification by the Comptroller

STRATEGY: Accounting/Reporting

Section/Division	External Customer Groups	Customer Services
Fiscal Integrity	State Agencies Financial Officers Accounting Contacts	Provides support to state agencies and institutions of higher education to aid in their compliance with fiscal reporting and accounting
Revenue Estimating	Legislators	Provides revenue estimates of the funds likely to be available from taxes and other revenue sources, as well as cost estimates for proposed legislation and other proposed changes in state government

STRATEGY: Property Tax Program

Section/Division	External Customer Groups	Customer Services
Property Tax Assistance	County Appraisal Districts Tax Assessors and Collectors Texas Education Agency Public School Districts	Conducts a biennial property value study of all school districts and county appraisal districts; provides technical assistance to taxpayers, tax professionals and taxing unit administrators; and conducts methods and assistance program reviews of appraisal districts as required

STRATEGY: Treasury Operations

Section/Division	External Customer Groups	Customer Services
Treasury Operations	State Agencies State Depositories TexNet Payers/Taxpayers General Public Bond Counsels	Manages and ensures the safety of all assets entrusted to the Comptroller; ensures all legitimate warrants are paid promptly and all revenues are deposited quickly to maximize interest earnings and minimize collection overhead for the state; serves as the focal check point for the recognition and reconciliation of the state's cash assets; manages depository relationships, Comptroller accounts and securities held in the Treasury Operations vault; forecasts Treasury cash balances used for investment purposes and for cash flow short-term borrowing; and registers municipal bonds

STRATEGY: Procurement

Section/Division	External Customer Groups	Customer Services
Statewide Procurement and Contract Management	State/Client Agencies Taxpayers Vendor Community Local Governments Assistance Organizations General Public Private/Junior Colleges Councils of Government GSA/Federal/State Contract Holders	Conducts open-market solicitations; establishes term contracts; awards and manages statewide contracts; assists manufacturers, suppliers and potential vendors with registration and profile maintenance; processes and reviews major contract solicitations; maintains the contract management guide; processes requests for delegated purchasing authority; manages airline, hotel, rental car, travel agency and procurement card contracts; maintains Universal Grant Management Standards (UGMS); assists all state agency travel coordinators; handles written correspondence sent to state agencies and the vendor community; coordinates the State Use Program; assists in requested inspections and resolving vendor performance issues; maintains the procurement manual; and assists in emergency management-related events in disaster situations
State Mail and Program Development	State/Client Agencies Contracting Community Vendor Community United States Postal Service	Delivers, collects and meters USPS domestic and international mail; delivers and collects interagency mail; delivers and collects state warrants; administers the state mail services contract; serves as U.S. Postal Service liaison; and handles mail operation evaluations

STRATEGY: Procurement (concluded)

Section/Division	External Customer Groups	Customer Services
Statewide Historically Underutilized Business (HUB) Program	State/Client Agencies Contracting Community Women/Minority-Owned Businesses Vendor Community	Promotes the use of HUBs in state procurement; provides outreach functions and education regarding state procurement processes; administers the certification and compliance monitoring of HUB vendors; assists in training, planning and implementing HUB education efforts; compiles HUB-related reports for the Legislature; maintains the Centralized Master Bidders List (CMBL) database; administers training, certification and education for state purchasing/contracting personnel; and provides outreach functions, training and education for CMBL, CO-OP, the Texas Multiple Award Schedule (TXMAS) and the State Use Program

STRATEGY: Revenue and Tax Processing

Section/Division	External Customer Groups	Customer Services
Account Maintenance	Taxpayers Law Enforcement Branches IFTA Jurisdictions State Agencies State Tax Preparation Vendors E-cigarette Retailers	Processes applications and returns; updates accounts; researches and analyzes taxpayer database information; adjusts and corrects taxpayer files; and responds to requests for account adjustments, amendments, file maintenance and requests for information on the status of tax accounts
Revenue Accounting	Taxpayers Local Taxing Jurisdictions IFTA Jurisdictions Insurance Companies LEOSE Jurisdictions State Agencies All Texas Counties Tax Assessors and Collectors Refund Claimants	Provides information to taxpayers on taxability and account information including liens/certifications, penalty waivers, security postings, incomplete tax reports, local tax allocations to cities and bankruptcy situations; provides assistance in verifying overpayments and credits to taxpayers; and provides support to state agencies that submit vouchers for payment to vendors on warrant hold for tax and other state liabilities
Revenue Processing	Taxpayers Substitute Forms Vendors	Processes taxpayer payments and reports
Unclaimed Property	Taxpayers General Public Unclaimed Property Holders Unclaimed Property Claimants	Manages unclaimed property for the state; answers correspondence and telephone requests from unclaimed property holders and claimants; and participates in seminars to educate the public on unclaimed property

STRATEGY: State Energy Conservation Office

Section/Division	External Customer Groups	Customer Services
State Energy Conservation Office	State Agencies Public School Districts Institutions of Higher Education Local Governments	Administers contracts for energy efficiency-projects and provides technical assistance, information and training on energy-related issues

STRATEGY: CAPPS Implementation

Section/Division	External Customer Groups	Customer Services
Statewide Fiscal Systems	State Agencies	Implements and manages the Statewide Enterprise Resource Planning (ERP) System, Centralized Accounting and Payroll/Personnel System (CAPPS)

STRATEGY: Other Agency Functions

Section/Division	External Customer Groups	Customer Services
Texas Guaranteed Tuition Plan (formerly Texas Tomorrow Fund)	General Public Businesses Civic Organizations State Agencies Institutions of Higher Education	Disburses funds to colleges and universities for tuition payments previously established through the prepaid higher education tuition program; currently closed to new enrollment
Texas Tuition Promise Fund	General Public Businesses Civic Organizations State Agencies Institutions of Higher Education	Provides families and individuals with an opportunity to prepay for future higher education tuition and required fees through a Section 529 prepaid tuition plan
Texas College Savings Plan	General Public Businesses Civic Organizations State Agencies Institutions of Higher Education	Offers families and individuals 20 different investment portfolios; a choice of savings options; tax-free growth for investments; and tax-free withdrawals on earnings used for qualified higher education expenses, including books, room and board, transportation and more
LoneStar College Savings Plan	General Public Businesses Civic Organizations State Agencies Institutions of Higher Education	Provides families and individuals with a way to save for college that also provides federal tax benefits; offers both static and age-based portfolios
Texas Treasury Safekeeping Trust Company	Comptroller of Public Accounts State Agencies Local Governments	Invests and manages the state Treasury Pool; invests, manages and administers various funds including short-term liquid investments, the State Water Implementation Fund for Texas (SWIFT) and long-term perpetual endowments

Customer Service
Performance Measure Definitions

The Governor's Office and Legislative Budget Board require state agencies to define their customer service performance measures. The definitions used by the Comptroller's office are as follows:

MEASURE	Percentage of Surveyed Customer Respondents Expressing Overall Satisfaction with Services Received
Short Definition	The percentage of customers who respond favorably when asked about their overall satisfaction with services received from the agency.
Purpose/Importance	To determine the percentage of customers who are satisfied overall with services provided by the agency.
Source/Collection	Customer surveys include a question regarding overall satisfaction with services received. Each survey administrator maintains data related to the number of respondents and the number of respondents indicating overall satisfaction with services received, and reports the data to the customer relations representative.
Method of Calculation	The total number of respondents from all agency surveys indicating overall satisfaction with services received is divided by the total number of respondents from all agency surveys.
Data Limitations	Data are limited to customers who respond to surveys offered in person or by phone, mail, email, web or any other means.
Calculation Type	Non-cumulative
New Measure	No
Desired Performance	Target or higher

MEASURE	Percentage of Surveyed Customer Respondents Identifying Ways to Improve Service Delivery
Short Definition	The percentage of surveyed customers who identify ways to improve service delivery.
Purpose/Importance	To determine the percentage of external customers who identify ways to improve service delivery.
Source/Collection	Customer surveys include a question as to whether service delivery can be improved. Each survey administrator maintains data related to the number of survey respondents and the number of respondents indicating overall satisfaction with services received, and reports the data to the customer relations representative.
Method of Calculation	The total number of respondents from all agency surveys indicating ways to improve service delivery is divided by the total number of respondents from all agency surveys.
Data Limitations	Each survey reviewer must determine which responses constitute valid suggestions for ways to improve service delivery.
Calculation Type	Non-cumulative
New Measure	No
Desired Performance	Target or lower

MEASURE	Number of Customers Surveyed*
Short Definition	The number of customers who are sent, receive or are given access to surveys regarding agency services. This number includes all customers who receive surveys in person or by phone, mail, email, web or any other means.
Purpose/Importance	To determine the number of customers the agency surveyed about the quality of services they received.
Source/Collection	Divisions administering surveys maintain data related to the number of customers who are sent, receive or are given access to surveys in person or by phone, mail, email, web or any other means. Each survey administrator reports data related to this measure to the customer relations representative.
Method of Calculation	The customer relations representative totals the number of customers who are sent, receive or are given access to agency surveys.
Data Limitations	Due to the complexity of determining the number of customers that are surveyed electronically, this measure may have a slight margin of error.
Calculation Type	Cumulative
New Measure	No
Desired Performance	Target or higher

* "Number of Customers Surveyed" was calculated by summing the number respondents to each division's internal survey.

MEASURE	Cost per Customer Surveyed
Short Definition	The average cost per customer to administer a survey.
Purpose/Importance	To determine the average cost of surveying a single agency customer.
Source/Collection	Each division administering customer surveys maintains data related to the surveys, including the number of surveys conducted and the total cost involved. These costs could include materials, postage, computer services, consulting contracts and personnel costs. The number of surveys conducted and the total cost of administering them are reported to the customer relations representative by each survey administrator.
Method of Calculation	Divide the total costs for all agency surveys by the total number of customers surveyed.
Data Limitations	None
Calculation Type	Non-cumulative
New Measure	No
Desired Performance	Target or lower

MEASURE	Number of Customer Groups Inventoried
Short Definition	This measure represents the number of unique customer groups identified by each agency strategy.
Purpose/Importance	To identify the various customer groups who receive services from the agency in order to better serve them.
Source/Collection	A list of customer groups is maintained by strategy and is reported to the customer relations representative.
Method of Calculation	Add the number of unique customer groups reported by agency strategies. For this measure, customer groups served by more than one agency strategy are counted only once.
Data Limitations	While customer groups may be unique for each agency strategy, overlap could occur because of variances in definitions and parameters set for customer groups by different agency strategies.
Calculation Type	Non-Cumulative
New Measure	No
Desired Performance	Target

MEASURE	Number of Customers Identified
Short Definition	The total population of customers in all unique inventoried customer groups.
Purpose/Importance	To identify the agency customer population.
Source/Collection	Using agency databases or other available sources, the number of customers in each customer group is reported by agency strategy.
Method of Calculation	Add the number of customers from each unique customer group as reported by agency strategy.
Data Limitations	A customer may be included in more than one customer group; therefore, customers may be counted more than once.
Calculation Type	Non-Cumulative
New Measure	No
Desired Performance	Target

MEASURE	Number of Customers Served
Short Definition	The number of customers receiving a response to their request for services or information from the agency in person or by phone, mail, email, web or any other means.
Purpose/Importance	To identify the number of customers served by the agency.
Source/Collection	Each division tabulates the number of customers they served in person or by phone, mail, email, web or any other means, and reports the total to the customer relations representative. Customers may be served multiple times during the reporting period and are counted each time a service is delivered.
Method of Calculation	Add the number of customers served by each division to calculate the total for the agency.
Data Limitations	Customer counts may have a slight margin of error since services are delivered by multiple means (by telephone, in person, etc.), making exact customer counts difficult to determine.
Calculation Type	Cumulative
New Measure	No
Desired Performance	Target or higher

Estimates for Fiscal 2016
Customer-Related Performance Measures

Outcome Measures

1. Percentage of Surveyed Customer Respondents Expressing Overall Satisfaction
    with Services Received 86.7%

2. Percentage of Surveyed Customer Respondents Identifying Ways to Improve Service Delivery 16.4%

Output Measures

1. Number of Customers Surveyed   629,033

2. Number of Customers Served*   22,799,630

* (Includes web hits less estimated internal hits of 15%)

Efficiency Measure

1. Cost per Customer Surveyed . . . . $ 0.03

2. Calculated Total Cost for All Surveys . . . . $ 20,145.82

Explanatory/Input Measures

1. Number of Customer Groups Inventoried   27

2. Number of Customers Identified   56,844,472

2016 Survey of Customer Service

Introduction

The Texas Comptroller of Public Accounts conducted an online customer satisfaction survey of taxpayers from the top 10 tax types to assess satisfaction with seven dimensions of Comptroller services, including:

- Staff
- Communications
- Website
- Complaint handling process
- Service timeliness
- Printed information
- Facilities

Methodology

Population Definitions and Sampling Procedures

The population for the survey was the top 10 types of taxpayers registered with the Comptroller by population (in decreasing order of number of taxpayers): franchise, sales, diesel fuel, cigarette/tobacco retailer permit, International Fuel Tax Agreement (IFTA), coin-operated machines, mixed beverage sales, mixed beverage gross receipts, insurance premium and hotel. Previous reports have focused on sales taxpayers only.

The Comptroller's Agency Customer Service Liaison identified the top 10 tax types in the taxpayer database and randomly selected 1 percent of recipients from each tax type who had an email address on file, removing duplicates. An invitation to participate in the survey was sent to 25,000 taxpayers using GovDelivery, a Comptroller email communication function. Incorrect email addresses were not replaced. Of the 25,000 taxpayers to whom the agency sent the survey, 1,176 responded (4.7 percent).

Instrument

The Comptroller's office captured data entered by the respondents with an online customer service survey using Survey Monkey, a cloud-based survey builder.

For respondents who indicated they had contact with the Comptroller's office within the past two years, the survey instrument included a series of questions to measure overall satisfaction. See Appendix A.

Data Collection

Data were collected electronically by the Survey Monkey tool and downloaded into an Excel spreadsheet for analysis by the Comptroller's Data Analysis & Transparency Division.

Sample

Of the 1,176 online survey responses, 384 indicated they had not had any contact with the Comptroller's office. The resulting sample useful for data analysis totaled 792 records. Not all respondents answered every question.

Analysis

Year-on-year comparisons are made with equivalent questions across previous surveys, concerning contact with CPA, field office visits and wait times for service. This year's report introduces qualitative analysis of respondent comments on suggested service improvements. Because the survey population was expanded and the sample size changed, results from previous reports may not be comparable to this year's findings.

Report Format

The Findings section of this report contains ratings for facilities, staff, communications, website, complaint-handling process, service timeliness, printed information, service improvement and overall satisfaction.

Percentages in this report may not add up to 100 percent due to rounding.

Findings

- The questionnaire asked respondents to indicate the average number of times they contact the Comptroller's office each year. As shown in Figure 1, 41.1 percent of the respondents averaged one contact with the Comptroller's office per year; 37.3 percent averaged two to four contacts; 7.7 percent averaged five to eight contacts; and 13.9 percent averaged more than eight contacts each year.

FIGURE 1

Average Number of Contacts with CPA Each Year

2016 (n=598)
2014 (n=799)
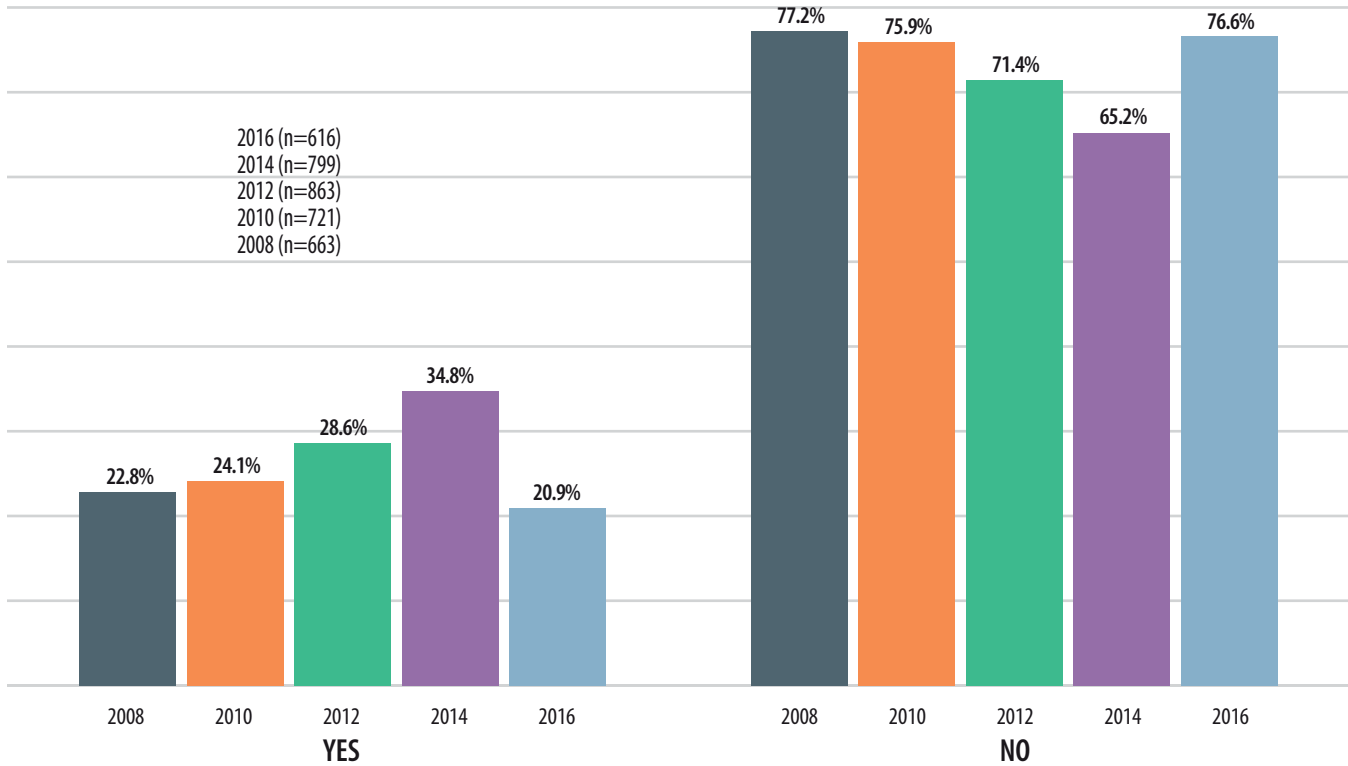2012 (n=843)
2010 (n=771)
2008 (n=651)
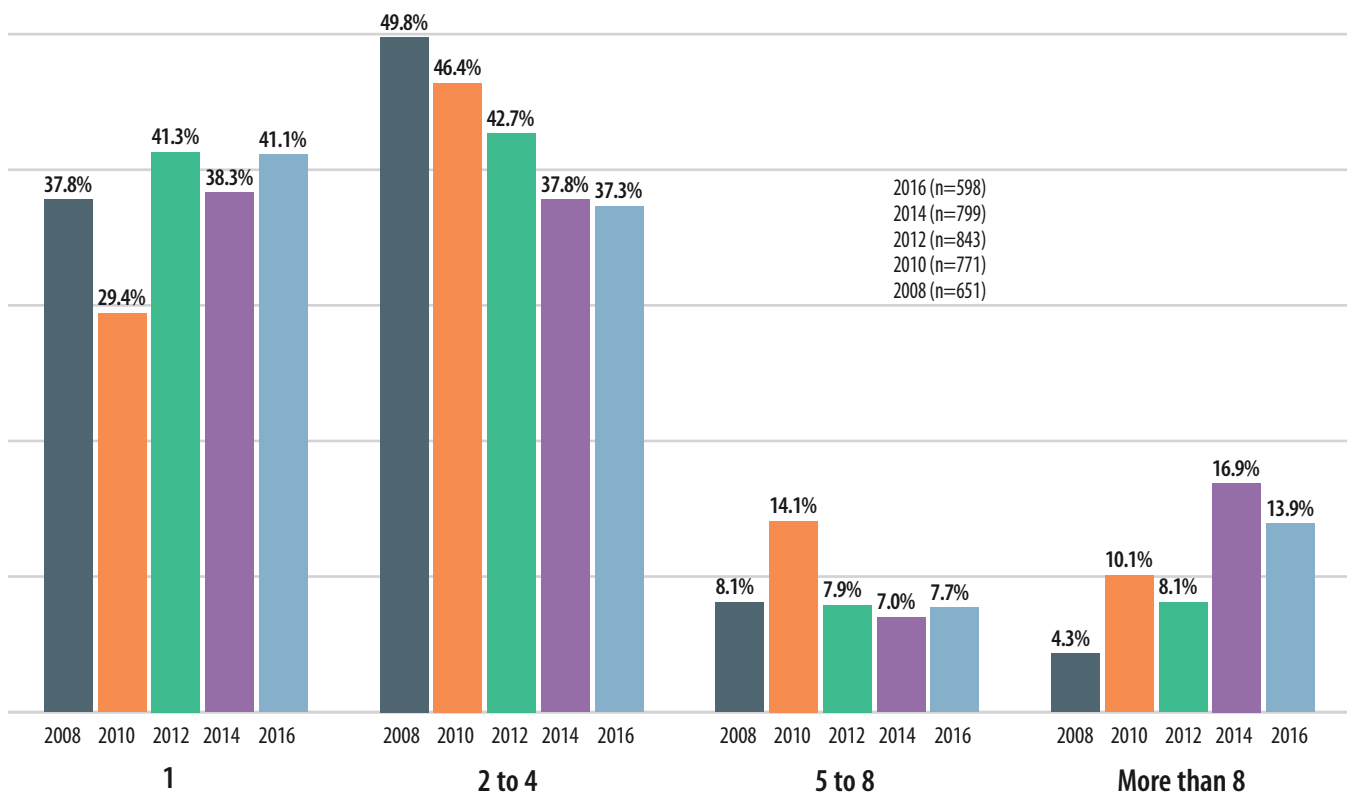
Facilities

- The questionnaire asked respondents if they had visited a local field office in the past two years; 20.9 percent of respondents indicated that they had (Figure 2).

Visited a Local Field Office

Legend:
2016 (n=616)
2014 (n=799)
2012 (n=863)
2010 (n=721)
2008 (n=663)

YES: 2008 22.8%; 2010 24.1%; 2012 28.6%; 2014 34.8%; 2016 20.9%

NO: 2008 77.2%; 2010 75.9%; 2012 71.4%; 2014 65.2%; 2016 76.6%

- Most respondents provided positive ratings for field offices: 73 percent found their field office conveniently located; 75.3 percent found parking adequate; 76.1 percent found the field office easy to find; and 83.3 percent found the facility clean and orderly.
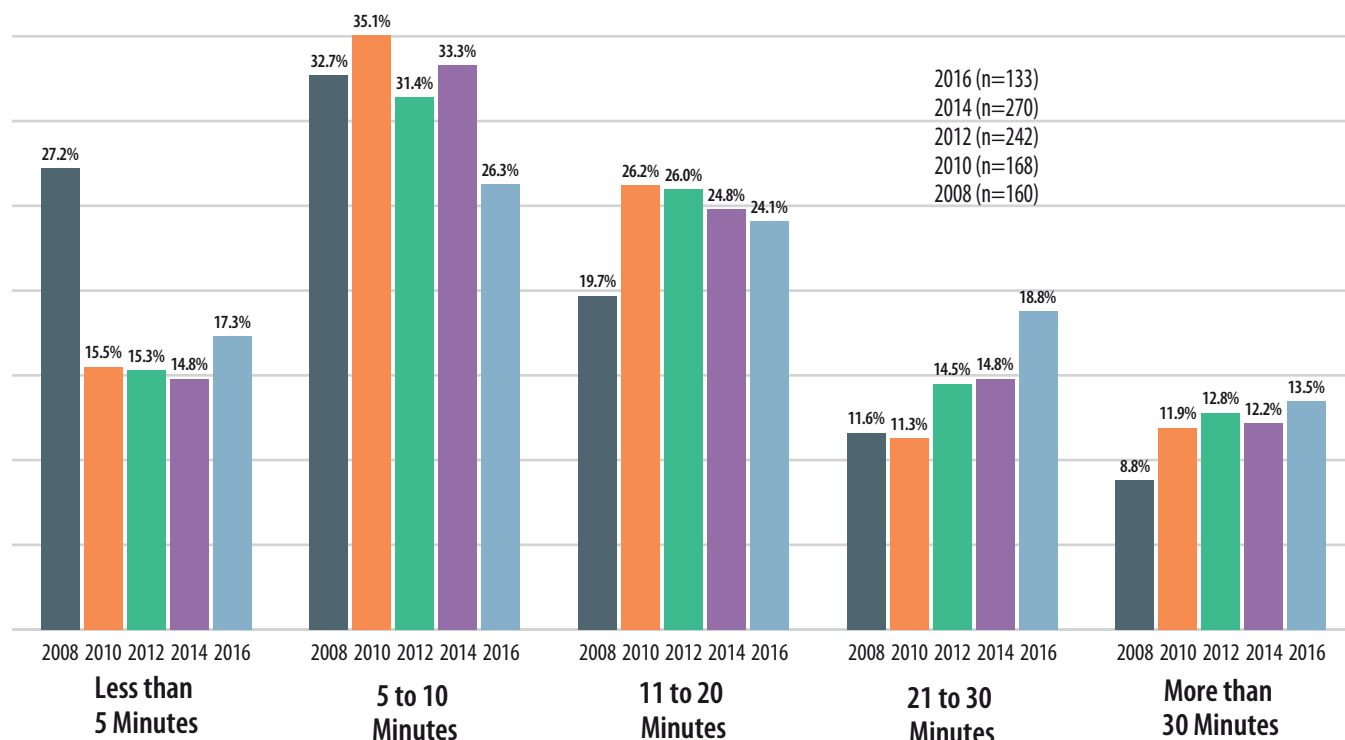
TABLE 1
Facility Rating

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
My field office is in a convenient location.	2016 (n=140)	**2.81**	5.7%	13.6%	42.9%	30.0%	7.9%
Adequate parking is available.	2016 (n=138)	**2.88**	5.1%	11.6%	42.0%	33.3%	8.0%
The office is easy to find.	2016 (n=138)	**2.85**	4.4%	10.9%	45.7%	30.4%	8.7%
The facility is clean and orderly.	2016 (n=137)	**2.94**	2.2%	3.7%	47.5%	35.8%	11.0%

- The questionnaire asked respondents how long they usually waited for service. As shown in Figure 3, 17.3 percent waited less than 5 minutes for service; 26.3 percent waited 5 to 10 minutes; 24.1 percent waited 11 to 20 minutes; 18.8 percent waited 21 to 30 minutes; and 13.5 percent reported that they waited for more than 30 minutes.

FIGURE 3
Wait Time for Service

Staff

- Respondents gave staff largely positive ratings: 83.2 percent found employees knowledgeable and willing to offer help and 86.1 percent found employees courteous and professional.

TABLE 2
Staff Rating

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
Comptroller employees are knowledgeable and willing to offer help.	2016 (n=621)	**3.13**	3.1.%	6.8%	36.2%	47.0%	6.9%
Comptroller employees are courteous and professional.	2016 (n=618)	**3.20**	2.4%	4.1%	35.0%	51.1%	7.4%

Communications

- Most respondents were satisfied with contact with CPA: 79.4 percent agreed that the agency provides information on meeting their tax responsibilities and 78.8 percent agreed that employees provide clear responses to questions.

TABLE 3
Communications Rating

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
The agency provides information on how to obtain assistance in meeting my state and local sales tax responsibilities.	2016 (n=619)	**2.97**	4.70%	8.40%	42.20%	37.20%	7.60%
Comptroller employees provide clear answers and explanations in response to my questions.	2016 (n=617)	**2.98**	5.70%	7.10%	37.30%	41.50%	8.40%

Website rating

- More than half of respondents answered positively when asked about web resources: 67.9 percent found it easy to find what they need on the website and 68.9 percent said it presents information clearly.

TABLE 4
Website Rating

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
It is easy to find what I need on the Comptroller's website, comptroller.texas.gov.	2016 (n=614)	**2.59**	6.50%	12.70%	44.60%	23.30%	12.90%
Information on the website is presented clearly.	2016 (n=604)	**2.59**	5.80%	11.40%	45.20%	23.70%	13.90%

Complaint Handling Process

- When asked about the complaint handling process, respondents almost equally agreed (43.7 percent) or had no opinion (44.0 percent) about the ease of giving suggestions or submitting complaints.

TABLE 5

Complaint Handling Process Rating

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
The Comptroller's office makes it easy to give suggestions or submit complaints, and responds in a timely manner.	2016 (n=602)	1.7	5.70%	6.60%	20.60%	23.10%	44.00%

Printed Information

- Respondents indicated that publications were straightforward: 71.6 percent found written materials clear and understandable and 74.2 percent found tax forms easy to complete.

TABLE 6

Publication Ratings

		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
Written materials the Comptroller's office sends to me are clear and understandable.	2016 (n=615)	2.64	3.30%	8.30%	42.30%	29.30%	16.90%
The tax forms the Comptroller's office provides are easy to complete.	2016 (n=604)	2.75	3.80%	8.40%	42.20%	32.0%	13.60%

Service and Timeliness

- Most respondents were content overall with their service and response time for service: 70.9 percent indicated the Comptroller's office responded to their questions in a reasonable amount of time and 78.3 expressed overall satisfaction with the service they received.

TABLE 7

Timeliness Rating

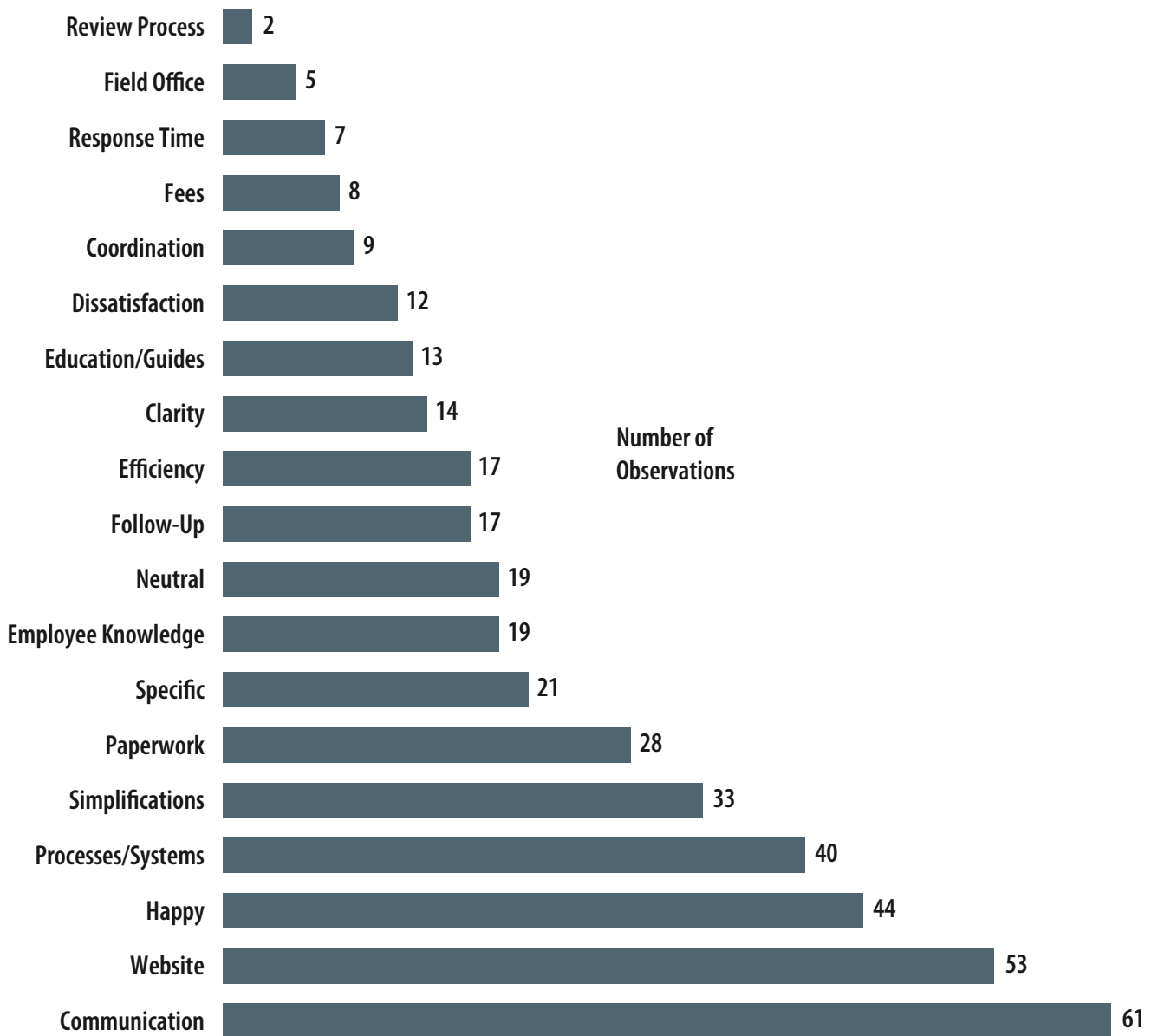|		Average Score (1-4)	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4	No Opinion
The Comptroller's office response to my questions, whether they are submitted online, by telephone call or letter, in a reasonable amount of time.	2016 (n=605)	2.63	5.30%	7.40%	40.50%	30.40%	16.40%
Overall, I am satisfied with the level of service I receive.	2016 (n=600)	2.91	6.30%	6.80%	42.50%	35.80%	8.50%

Service Improvement

Of the 1,176 respondents, 235 answered the question, "How can the Comptroller's office improve its service to you?" Most respondents' comments were generalizable for qualitative analysis; 22 included feedback specific to the respondent or a particular situation, some of which were not generalizable. Nineteen themes, depicted in Figure 4, emerged from respondent comments and are discussed below. Because a respondent's comments may have included multiple themes, the number of observations is not directly related to the number of respondents.

FIGURE 4
Suggested Service Improvements
Themes in Respondent Comments

Theme	Number of Observations
Review Process	2
Field Office	5
Response Time	7
Fees	8
Coordination	9
Dissatisfaction	12
Education/Guides	13
Clarity	14
Efficiency	17
Follow-Up	17
Neutral	19
Employee Knowledge	19
Specific	21
Paperwork	28
Simplifications	33
Processes/Systems	40
Happy	44
Website	53
Communication	61

Forty-four respondents left comments indicating they were happy with the service they had received and had no suggestions. Nineteen left neutral comments or "not applicable." Twelve expressed substantial dissatisfaction.

Sixty-one respondents' comments related to communications. Courtesy, telephone wait times and busy signals were identified, as were suggestions to add staff during peak call times. Nineteen respondents, many of whom also mentioned communication, called for greater employee knowledge to aid them in answering customers' questions consistently, correctly and completely.

Six respondents specifically identified their field office as an area of improvement, either suggesting it should be able to resolve customer issues itself or that a more robust online system could decrease their need to visit a field office. Two respondents asked for an external review process of Comptroller services.

Nine respondents' comments related to internal agency coordination and coordination with Texas state agencies — the Secretary of State, Alcoholic Beverage Commission, Lottery Commission and the Department of Motor Vehicles were specifically named.

Many respondents encouraged streamlining processes and making them more user-friendly. Thirty-three respondents asked for simplification, 17 for greater efficiency, 17 for better follow-up, 14 for clarity and 7 for quicker response times. Respondents suggested the agency provide confirmation of transactions or interactions and indicate in communication what documents are missing. They asked that instructions be easier to read, forms easier to find and tax laws be explained more simply. Respondents also called for faster processing of requests and audits. Several suggested that doing business from out of state could be made easier with temporary sales tax licenses.

Twenty-eight respondents made suggestions relating to paperwork and forms, suggesting improvements could be made in timelines for filing various forms, report corrections, electronic forms and their location on the web and the tracking of missing paperwork or attachments. Respondents also expressed interest in simplifying paperwork and making electronic filing available earlier. Eight provided comments relating to fees, indicating they would like more time to make payments and the ability to pay by check as well as an easier online payment system.

Fifty-three respondents provided comments related to the agency website. They mentioned wanting a more user-friendly experience with simplified navigation, regularly updated content, more hyperlinks and a stronger internal site search. Respondents also mentioned introducing a webchat feature or similar capability to ask questions online as well as a dashboard indicating if a tax filer is in good standing, displaying pending and resolved issues and each issue's status.

Forty respondents mentioned suggestions related to processes and use of technology. They cited compatibility issues with operating systems, major tax software and mandatory electronic updates, and requested that new projects be beta tested to remove bugs from the online filing process. Three respondents specifically asked for a simpler way to acquire an online filing number other than by letter.

Thirteen respondents asked for increased taxpayer education in person, in print or online, including more instructional videos and training seminars in more cities, updated guides when laws or rulings change and required seminars for sales tax permit holders.

Appendix A:
Survey of Customer Service: Taxpayers

A.   Have you contacted an office of the Texas Comptroller of Public Accounts in the past two years?

    1.   Yes (Continue)

    2.   No (Thank you, this ends the survey)

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Staff					
1. Comptroller employees are knowledgeable and willing to help.	5	4	3	2	1
2. Comptroller employees are courteous and professional.	5	4	3	2	1
Communications					
3. The agency provides adequate information on how to obtain assistance in meeting my state and local sales tax responsibilities.	5	4	3	2	1
4. Comptroller employees provide clear answers and explanations in response to my questions.	5	4	3	2	1
Complaint handling process					
5. The Comptroller's office makes it easy to give suggestions or submit complaints and responds in a timely manner.	5	4	3	2	1
Printed information					
6. Written materials the Comptroller's office sends to me are clear and understandable.	5	4	3	2	1
7. The tax forms the Comptroller's office provides are easy to complete.	5	4	3	2	1
Website					
8. It is easy to find what I need on the Comptroller's website, comptroller.texas.gov.	5	4	3	2	1
9. Information on the website is presented clearly.	5	4	3	2	1
Facilities					
10. Have you visited a local field office?	1. Yes (answer 13-17)		2. No (go to 18)		
11. The field office is conveniently located.	5	4	3	2	1
12. Adequate parking is available.	5	4	3	2	1
13. The office is easy to find.	5	4	3	2	1
14. The facility is clean and orderly.	5	4	3	2	1
15. My wait time for service is usually…	Less than 5 minutes	5-10 minutes	11-20 minutes	21-30 minutes	More than 30 minutes

|	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Location					
17. Please identify the location of your field office.					
Service and Timeliness					
18. The Comptroller's office responds to my questions, whether submitted online, by phone call or letter, in a reasonable amount of time.	5	4	3	2	1
19. Overall, I am satisfied with the level of customer service I receive.	5	4	3	2	1
General					
20. How can the Comptroller's office improve its service to you?					
Number of Contacts					
21. How often do you contact the Comptroller's office each year?	1	2-4	5-8	More than 8	

Appendix B:
Customer Service Monitoring by Texas Comptroller Divisions

In addition to the online survey of state taxpayers undertaken to comply with the 1999 Texas Legislature's Senate Bill 1563, Comptroller divisions individually monitor their own customer service performance through additional surveys throughout the year. This chapter highlights the efforts of these divisions to measure their success at providing superior customer service on a day-to-day basis.

The **Audit Division** examines taxpayers' books and records to determine the right amount of taxes have been collected and paid to the Comptroller's office. To learn how taxpayers feel they were treated during the audit, the division administers a customer service survey after the audit is complete. The survey attempts to establish whether these taxpayers feel they were treated in a prompt, courteous and efficient manner.
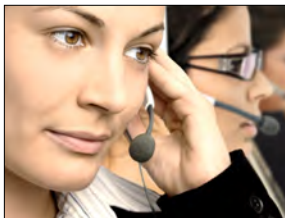
The **Communications and Information Services Division** responds to public requests for Comptroller data. To evaluate its performance, the division administers an online survey to gauge customer satisfaction among those who have contacted the division for information.

The **Enforcement Division** offers seminars to educate taxpayers on how to comply with their responsibilities. After each seminar, the division sends attendees a survey to gauge their overall satisfaction with the seminar including the material covered, staff knowledge, location accessibility and any recommendations for improvement.

The **Fiscal Management Division** provides training to state agencies to aid in their compliance with fiscal reporting and accounting. As part of this mission, the division administers an online survey to determine the satisfaction of users with its training and other programs.

The **General Counsel Division** of the Comptroller's office also employs a customer survey to solicit feedback from taxpayers who participate in administrative hearings with the agency. The survey, which is sent by letter to the taxpayer after a hearing becomes final, is intended to gauge whether the taxpayer felt he or she was treated courteously throughout the hearing.

The General Counsel's Open Records team is charged with responding to official requests under the Texas Public Information Act. This division administers an annual survey to individuals who contacted the division during the year.

The **Property Tax Assistance Division** helps to educate citizens and businesses about their rights and obligations under Texas local property tax law, and advises local governments and school districts that rely on property taxes for funding. It administers an online survey to customers that is currently being revised to include more specific and meaningful metrics that more accurately reflect the division's duties.

The **Texas Guaranteed Tuition Plan**, administered by the agency's Educational Opportunities and Investments Division, of the Comptroller's office that allows participants to prepay tuition and fees at Texas institutions of higher education, locking in future tuition at today's prices. The office administers a survey to individuals contacting the plan to determine their satisfaction with staff responses.

The **Comptroller's State Energy Conservation Office** (SECO) administers a variety of energy efficiency and renewable energy programs designed to reduce energy costs and consumption in the institutional, industrial, transportation and residential sectors. SECO annually surveys contractors, grantees and borrowers to gauge their satisfaction with our administration of their contracts and loans and identify areas that need improvement. The survey covers accessibility, responsiveness, effectiveness and courtesy.

The **Texas Procurement and Support Services Division** (TPASS) handles contracting for multiple Texas state agencies. As part of its mission, the division manages the Historically Underutilized Business (HUB) program to provide outreach to women-owned, minority-owned and service-disabled veteran-owned businesses and increase their state contracting opportunities. TPASS administers a survey to track its success at working with these businesses.

The **Tax Policy Division** provides email and telephone help to individuals who have questions related to taxes administered by the agency. This division administers a quality assurance survey by phone, online and print to assess the quality of its customers' experience.