



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

June 9, 2025

OIG-CA-25-051

**MEMORANDUM FOR TIMOTHY E. GRIBBEN**  
**COMMISSIONER, BUREAU OF THE FISCAL SERVICE**

**From:** Pauletta P. Battle /s/  
Acting Assistant Inspector General for Audit

**Subject:** Termination Memorandum - Audit of the Bureau of the  
Fiscal Service's Treasury Offset Program – Call Center  
Support (Job Code A-DM-18-002)

In October 2017, we initiated an audit of the Department of Treasury (Treasury) Bureau of the Fiscal Service's (Fiscal Service) Treasury Offset Program (TOP) Call Center Support program. Our audit objectives were to determine the (1) experience and training levels of Fiscal Service staff assigned as technicians<sup>1</sup> to the TOP call center,<sup>2</sup> (2) extent of problems caused by multiple debt records with the same Taxpayer Identification Numbers (TINs) but different name values to the TOP call center Interactive Voice Response (IVR) application (hereinafter the TOP IVR system), (3) accuracy of response information provided to callers contacting call center technicians, and (4) effectiveness of call center escalation protocols in assisting callers to resolve problems and avoid referral to the creditor agencies, who initially submitted the non-tax debts to TOP for collection.

To accomplish our objectives, we reviewed federal laws, regulations and guidance; TOP policies and procedures; training documentation, to ensure that the experience and training levels of TOP DRAs was adequate; TOP IVR Incident Reports and Customer Complaint Logs to determine the extent of problems caused by multiple debt records with the same TINs but different name values to the TOP IVR system; and UCC escalation protocols and 2016 TOP Training Handbook for resolving problems and avoiding referral to the creditor agencies. We observed DRAs assisting callers and listened to previously recorded UCC calls to ensure that DRAs provided accurate TOP information to callers; and conducted interviews with Fiscal Service and UCC personnel responsible for TOP and the UCC. We also conducted site visits to the UCC located in Birmingham, Alabama,

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<sup>1</sup> We refer to call center technicians as debt recovery analysts (DRAs) throughout the memo.

<sup>2</sup> The Unified Call Center (UCC) answers both TOP and Cross-Servicing program calls.

and Austin, Texas. The scope of our audit was January 2015 through December 2017.

At the time of our review, we found that Fiscal Service and UCC management routed all TOP related calls through the IVR system due to an influx of debts from its Veteran Health Administration (VHA) to Debt Management Services through the Cross-Servicing program. Since TOP DRA's can only provide information included in the notification letter and the IVR system has the ability to provide customers with the same information from the notification letter, UCC management decided to use its resources (DRA's) to service the large volume of VHA calls. While customers could get information on their offset through the IVR system, there was no option for customers to reach a live DRA. We determined this may have impacted the rise in congressional inquiries to the TOP program.

Based on work completed, we determined that the (1) experience and training levels of Fiscal Service staff assigned as DRAs at the TOP call center was generally adequate; (2) TOP IVR system no longer has a problem with multiple debt records having the same TINs or employer identification numbers but different name values; (3) DRAs provided accurate information to UCC callers; and (4) UCC has effective call escalation protocols in assisting callers to resolve problems and avoid referral to the creditor agencies. Furthermore, since April of 2018, the option to reach a live representative is available.

In consideration of our determinations based on completed work and the restored option to reach a live DRA as of April 2018, we are terminating this audit and may follow up on the subject matter in a future audit if necessary. Please note that *Audit of the Bureau of the Fiscal Service's Treasury Offset Program Call Center Support* (A-DM-18-002) will be removed from our Monthly Status Report.

We appreciate the courtesies and assistance provided by your staff. Should you have any questions concerning this audit, please contact me at (202) 927-5400 or Dianna Jones, Director, Fiscal Service, at (202) 997-4491.

cc: Esther Morr, Audit Liaison

Jeanette White, Audit Liaison