

November 20, 2000

MEMORANDUM FOR ALL IRS EMPLOYEES

FROM: Charles O. Rossotti /s/ Charles O. Rossotti
Commissioner of Internal Revenue

Colleen M. Kelley /s/ Colleen M. Kelley
National President, National Treasury Employees Union

SUBJECT: IRS/NTEU Modernization Partnering Agreement

The IRS currently is undergoing fundamental change that will create an unprecedented requirement for active, ongoing, two-way communication and consultation throughout all levels of the IRS organization. It will also be essential to communicate and consult with various stakeholders, including not only NTEU, but also Congress, Treasury, and numerous other groups and individuals having interests in IRS performance.

Previously, partnership in the IRS has been a way of structuring labor-management cooperation and business process improvement initiatives. Partnering in the IRS includes but is broader than partnership. It includes frequent, on-going interactions in formally structured partnering councils and other committees as well as periodic informal exchanges of information and knowledge. Partnering is a fundamental operating principle for coordinating and integrating IRS business activities. It helps transform the way the IRS interacts with taxpayers, practitioners, employees and managers, and with NTEU. Partnering is a mission-critical competency and a key enabler of continuous performance improvement for all IRS organizational units and all levels of the IRS workforce.

To ensure that principles of effective partnering are integrated into the structure of the new organization, given sufficient management attention and support, and embedded in day-to-day business practices and strategies in the new IRS, we are issuing the attached IRS/NTEU Modernization Partnering Agreement. The intent of this Agreement is to encourage and support cooperative working relationships among management, NTEU and employees at all levels. The IRS and NTEU have worked together since the initiation of the joint quality improvement effort in 1987 and culminated in a Partnership Agreement in 1994. The attached Agreement supersedes the May 1994 IRS/NTEU TQO Partnership Agreement – Second Edition and represents a strong reaffirmation and significant broadening of the IRS' and NTEU's on-going joint efforts.

Any questions about this Agreement should be addressed to Ann E. Junkins, Director of Cooperative Efforts, at (202) 283-0722 or via email at Ann.E.Junkins@irs.gov.

Attachment

IRS/NTEU Modernization
Partnering Agreement

November 20, 2000

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Summary

Partnering in the IRS

The participants in a March 9-10, 1999, Phoenix meeting on "Partnering in the New IRS" identified five core principles of partnering: leadership by example; mission relevant focus; participative decision making; end-to-end empowerment; and trust building behavior. The IRS Commissioner has articulated five principles that will guide as well as link the Service's modernization efforts: customer understanding; end-to-end accountability; balanced measures; continuous learning; and total integrity.

The IRS/NTEU Modernization Partnering Agreement (MPA) is designed to ensure that the partnering principles are aligned with the Commissioner's modernization principles and embedded in the way decision making and day-to-day business practices are conducted in the new IRS. To ensure that partnering and modernization principles are truly aligned, end-to-end empowerment must be integrated with end-to-end accountability.

Partnership in the IRS has been a way of structuring labor-management cooperation and business process improvement initiatives. Partnering in the IRS now includes but is broader than partnership. Partnering in the modernized IRS includes formally structured partnering councils, business process improvement teams, and cross-unit committees. It also includes informal (unstructured) face-to-face interactions and electronic (virtual) networks and task teams.

General and Special Provisions

Whenever any partnering council, business process improvement team or cross-unit committee is created, NTEU and each major organizational component whose interests are directly affected by the decisions of the council, team or committee may make appointments to the council, team or committee. Generally, a council will have no more than 18 members, a sub-council will have no more than 12 members and NTEU's members will total no less than 1/3 of the actual membership of a council, team or committee.

Each partnering council, business process improvement team, and cross-unit committee should use an interest-based, strive-for-consensus process to surface issues, solve problems, resolve differences and make decisions. An experienced organizational consultant should facilitate these meetings when available and acceptable to both parties.

National Partnering in Divisions and Functions

Each division and function should have a national partnering council (DNPC/FNPC) made up of the division/function executive, the executive's direct reports and NTEU. NTEU will strive to ensure that their representatives are drawn primarily from division/function employees.

The parties should announce the formation of a DNPC/FNPC no later than 30 days after the division/function executive and most of his/her direct reports are selected and are in place, and NTEU has identified most of their DNPC/FNPC appointees. DNPC/FNPC meetings should be part of regular business operations meetings. They should focus on employee satisfaction, customer satisfaction and business results. Council members are expected to model partnering values and behaviors in their dealings with each other.

A DNPC/FNPC may decide to establish one or more permanent or temporary partnering council(s) at or below the national level (e.g., function, industry, area, territory, and IRS Center partnering councils, etc).

Each DNPC/FNPC should ensure that delegation of responsibility to the lowest appropriate level, with necessary monitoring and guidance, is supported and practiced by all levels of division/function management. Delegations should focus on how work gets done, and should encourage and enable employees to contribute to business process improvement. Empowerment with accountability should be built upon trust, mutual respect and candid two-way communication between managers and employees.

Partnering at Other Levels in Divisions and Functions

NTEU will be included in managers meetings (e.g., area, territory, industry, and function manager meetings), and on partnering councils below the national level in divisions and functions, to ensure pre-decisional involvement.

Managers at all levels and their NTEU counterparts will be given an opportunity to provide input to their respective DNPCs/FNPCs on workplace issues.

Cross-Unit Partnering

Whenever any committee is established to make cross-unit decisions regarding how various elements within an IRS division/function will work together or how a division/function and other IRS divisions/functions will work together, NTEU will be invited to have representation on the committee. The Commissioner and the NTEU National President or their designees will address and determine how to resolve significant issues that cross-unit committees elevate.

Transition to Partnering

Worthwhile activities originated by National, Regional, or Local Partnership Councils or their sub-councils prior to October 1, 2000, should be continued with appropriate NTEU pre-decisional involvement, management review, and preservation of union bargaining rights.

The NPC has transitioned to a Servicewide Partnering Council (SPC), co-chaired by the Deputy Commissioner of Internal Revenue and the NTEU National President. The SPC's membership also includes one management and one NTEU representative from each DNPC/FNPC. The SPC's first meeting was held October 12, 2000.

The Regional Partnership Councils (RPCs), the District Partnership Councils (DPCs), the Service Center Quality Partnership Council (SCQPC), and the Service Center Partnership Councils (SCPCs) were discontinued, effective October 1, 2000.

Management and NTEU will jointly determine how consulting, facilitation, administrative and technical support are provided to all partnering councils, business process improvement teams and cross-unit committees.

/s/ Charles O. Rossotti

/s/ Colleen M. Kelley

Charles O. Rossotti
Commissioner of Internal Revenue

Colleen M. Kelley
National President, NTEU

1. Partnering in the New IRS

The IRS has undergone a fundamental transition to an organization structured around four stand-alone operating divisions, each charged with end-to-end responsibility and authority for serving a set of taxpayers with relatively similar needs, and eight stand-alone Servicewide functions. This dramatic change creates an unprecedented requirement for active, on-going, two-way communication and consultation within the organization at all levels and with various stakeholders, including not only NTEU but also Congress, Treasury and numerous other committees and individuals having interests in IRS matters.

Partnership in the IRS has been a way of structuring labor-management cooperation and business process improvement initiatives. Partnering in the new IRS includes but is broader than partnership. Partnering in the modernized IRS includes frequent, on-going and sometimes intense interactions in formally structured partnering councils, business process improvement teams, and cross-unit committees. It also includes periodic and informal exchanges of knowledge, information and practices in face-to-face (unstructured) interactions and electronic (virtual) networks and task teams.

Partnering is a fundamental operating principle for coordinating and integrating IRS business activities. It helps transform the way the IRS interacts with taxpayers, with organizations and committees representing taxpayers, with the Service's employees and managers, and with NTEU. Partnering is a mission-critical competency and a key enabler of continuous performance improvement for all IRS organizational units and all levels of the IRS workforce.

The participants in a March 9-10, 1999, Phoenix meeting on "Partnering in the New IRS" identified five core principles of partnering, as follows:

Leadership by example

- Both management and NTEU "walking the talk"
- Demonstrating continued commitment to partnering
- Creating a culture that values and rewards teamwork

Mission relevant focus

- Addressing business issues and goals
- Leading to actions in support of the IRS mission
- Using the President's Quality Award (PQA) criteria to plan and assess IRS organizational performance and business results

Participative decision making

- Ensuring NTEU's substantive pre-decisional involvement at all IRS levels in a manner that meets both organizations' needs
- Using an interest-based, strive-for-consensus model to structure input whenever and wherever decisions are made
- Providing clear delegations of decision making authority and responsibility

End-to-end empowerment

- Embedding partnering in the day-to-day operations of all IRS divisions and functions
- Incorporating employee, manager, customer and supplier input into all work-related decisions

Trust building behavior

- Assuming positive intentions instead of attributing negative motives to others
- Publicly committing to and supporting consensus decisions made in partnering forums

The IRS Commissioner has articulated five principles that will guide as well as link the Service's modernization efforts:

Customer understanding.

Seek the customer's point of view and use this knowledge to prevent and solve problems and provide quality service

End-to-end accountability.

Enable all managers and employees to be accountable, with the requisite knowledge, responsibility, and authority to take action to solve problems and achieve IRS goals

Balanced measures.

Align measures of performance at all levels so as to encourage and reward performance that advances the IRS strategic goals

Continuous learning.

Foster open and honest communications at all levels so that problems can be identified, acknowledged, addressed and used as a learning tool for the future

Total integrity.

Insist on total integrity meaning that each employee performs his or her duty in accord with the public interest without regard to any personal interest and not only observes the rules but also embraces the spirit of acting in the public interest

The IRS/NTEU Modernization Partnering Agreement is designed to ensure that partnering principles are aligned with modernization principles and are embedded in the way decision making and day-to-day business practices are conducted in the new IRS. To ensure that partnering and modernization principles are truly aligned, end-to-end empowerment must be integrated with end-to-end accountability.

2. Definitions

Accountability. Being subject to the obligation to report, explain, justify or answer for one's decisions, recommendations and other actions. This obligation typically includes positive and/or negative personal consequences depending on the particular circumstances surrounding the decision, recommendation, or other action taken.

Best Practice. A method or procedure demonstrated by use and data to be superior to comparable methods or procedures in improving system or process performance.

Commissioner. The Commissioner of Internal Revenue.

Commissioner's Representative. One of 750 IRS officials responsible for performing internal and external liaison functions in the areas covered by their Posts-of-Duty (PODs) in order to help local taxpayers, practitioners, managers, and employees receive services they need from the IRS.

Committee. Any group of people delegated ongoing or temporary responsibility (by an executive or oversight body) to act on or consider matters of a particular kind, subject to the group's specific delegated authority.

Consulting. Working collaboratively with individuals, committees and organizational components to help identify the factors influencing desired performance and to help achieve improved performance. A collaborative interaction is one in which the expertise of both the client and the consultant is maximized as a result of their working together in a partnered manner.

Council. An executive or oversight body, whose members are equal in power and authority with respect to the body's operations, chosen to make decisions or give advice on matters falling within the scope of the IRS/NTEU Modernization Partnering Agreement.

Delegation. For purposes of this Agreement, delegation refers to assignment of responsibility (for doing work or for identifying better ways of doing work) by a manager to subordinate employee(s). It does not include re-delegation of authority or accountability for decisions or other actions subject to formal delegations of authority. Managers will retain accountability for the quality and outcome of delegated decisions and other delegated actions. Managers are expected to monitor the performance of delegated assignments as necessary and intervene in their outcomes when appropriate. Employees are expected to ask questions and seek needed advice on delegated assignments, voice their opinions openly and in a timely manner, participate actively in problem solving discussions, and accept responsibility for their role in the outcomes and implementation of consensus decisions (and recommendations) in which they participate.

Direct report. For purposes of this Agreement, any employee who is under the immediate supervision of the division/function executive, except for a clerical/administrative support employee.

Division. One of four stand-alone Servicewide business units. These business units are: Wage and Investment; Tax Exempt and Government Entities; Small Business/Self-employed; and Large and Mid-size Business.

Division Executive. The highest ranking manager in the Division.

Employee. Any individual (including managers and executives) who is employed by the Internal Revenue Service.

Empowerment. For purposes of this Agreement, empowerment refers to the process of achieving continuous improvement in the organization's performance by providing employees and managers with the information, knowledge, skills, capabilities, resources, authority, responsibility, monitoring, guidance and feedback that enable them to be accountable for performing their jobs effectively and to have direct, informed, credible and timely input to organizational decisions that affect their performance.

Empowerment-with-Accountability. See the definitions of Delegation and Empowerment.

End-to-End Accountability. The outcome when managers at all levels of an organization provide subordinate managers and employees with the appropriate information, knowledge, skills, capabilities, resources, authority, responsibility, monitoring, guidance and feedback so that they can be expected to understand the substance of the matters for which they are responsible, see that quality work is performed, take action on solving problems within their domain, participate actively with higher levels of management in solving problems which require higher level action and be answerable for their decisions, recommendations and other actions.

End-to-end Empowerment. See the definitions of Delegation, Empowerment, and End-to-end Accountability.

Facilitation. The reasoned and intentional intervention by a consultant into the on-going events and dynamics of a group with the purpose of helping that group effectively attain its agreed-upon objectives.

Function. One of eight stand-alone Servicewide support units. These support units are: Taxpayer Advocate, Appeals, Communications and Liaison, Agency-wide Shared Services, Information Systems, Criminal Investigation, Chief Counsel, and National Headquarters.

Function Executive. The highest ranking manager in the Function.

Intervention. Any comment, question, suggestion or recommendation that an organizational consultant makes to a group: to structure one or more activities that will help the group accomplish its task; or to clarify the meaning or pattern of the group's behavior.

IRS Center. The geographic site that houses Accounts Management, Submission Processing, Compliance, Information Systems, Criminal Investigation, Taxpayer Advocate, Appeals, Personnel, Facilities, etc.

IRS Center Site Coordinator. An IRS Center employee who provides support to the IRS Center Site Council.

IRS Center Site Council. Any IRS Center cross-unit committee established to formulate consistent local policies where needed (especially on personnel matters), to act as a "customer council" that provides guidance and feedback to the common service providers (Information Systems and Agency-wide Shared Services), and to coordinate common external activities (such as community projects and practitioner relationships). The W&I or the SB/SE Submission Processing Field Director at each Center establishes and chairs the Center's Site Council.

IRS Organizational Consulting. The Service's in-house staff function(s) formerly structured around the core disciplines of quality, organization development, and conflict management.

National Headquarters. The IRS organizational unit composed of the offices of the Commissioner, the Deputy Commissioner, the Assistant Deputy Commissioner for Operations, and the Assistant Deputy Commissioner for Modernization. For partnering purposes, National Headquarters will be treated as another function that may have a Functional National Partnering Council.

Natural Workgroup. An intact workgroup plus the workgroup's immediate supervisor, or any sub-group of an intact workgroup. When one or more persons outside of a natural workgroup are asked to provide technical expertise or assistance to the workgroup on an ad hoc basis, the participation of these outside individuals does not alter the group's natural workgroup status. If a natural workgroup, or a sub-group of a natural workgroup, is tasked with the assignment of improving one or more processes that the group normally performs, the group's additional

responsibility of business process improvement does not alter its natural workgroup status because the additional duty is within the workgroup's normal scope of responsibility. In this case, appointments of bargaining unit employees to a business process improvement team will be considered work assignments and NTEU will have no appointment authority. Whether or not a workgroup retains its natural workgroup status, NTEU retains and reserves its rights to bargain the substance, impact and/or implementation of business process improvements proposed by the workgroup.

Organizational Consultant. An IRS employee or external specialist who has the experience and expertise to provide one or more services that support improved performance of individuals, groups, organizational components, systems and/or processes.

Partnering. Initiating and maintaining structures, processes, relationships or activities that help various elements of the IRS organization, NTEU and other IRS stakeholders:

- work together effectively on a range of individual, group, organizational, system and process performance improvement activities;
- identify and resolve cross-cutting or Servicewide issues in a timely manner with proper representation;
- ensure consistency or standardization across the organization where necessary; and
- maintain responsiveness to specific business needs, employee needs, customer needs, supplier needs or other stakeholder needs as appropriate.

Partnering Design Team. The IRS/NTEU task group chartered by the National Partnership Council (NPC) to draft a new Modernization Partnering Agreement and recommend mechanisms to support implementation of the Agreement.

Pre-decisional Involvement. The outcome of actively providing NTEU, employees, managers and other IRS stakeholders with adequate information and proper representation before establishing policies, making decisions or taking other actions that significantly affect their work or their work environment. The information should be pertinent and substantive, and it should be provided honestly, openly and early enough to secure direct, informed, credible and timely input.

Proper Representation. The outcome of ensuring that management, NTEU, employees and other IRS stakeholders are able to designate enough participants in a forum where decisions are made directly affecting their interests to enable full expression of those interests.

Second-level Manager. The level of management that is one level above the division's/function's first level of management. In the case of IRS Centers, where there continue to be section chiefs, it refers to the level of management that is two levels above the Center's first level of management.

Senior Commissioner's Representative. One of 56 executives appointed by the Commissioner of Internal Revenue to oversee and direct local cross-unit coordination in their respective geographic areas of responsibility.

Strive for Consensus. A decision-making process in which the group will make every attempt to reach an agreement that the members can live with and publicly support.

Third-level Manager. The level of management that is two levels above the division's/function's first level of management.

3. General and Special Provisions

- a) The parties regard this Agreement as a living document subject to periodic review and modification to adjust to changing circumstances and conditions. They will review and adjust this Agreement as necessary and appropriate at least annually after the date of its inception. Adjustments will be designed to improve the Agreement and remedy or prevent the recurrence of problems with the Agreement that have been encountered prior to the adjustments.
- b) Any national or local dispute between the parties regarding the application or interpretation of this Agreement that remains unresolved for more than 20 workdays may be submitted by either party to the SPC for resolution. In all such cases, the SPC will appoint two management representatives and two NTEU representatives to work with the SPC facilitator to resolve the dispute in a timely manner. The parties should make every attempt to resolve disputes regarding the application or interpretation of this Agreement at the lowest possible level.
- c) The method for addressing issues that fall under 5.U.S.C. 7106(b)(1) has been decided jointly by the parties and will be issued under separate cover as a supplement to this Agreement.
- d) Whenever any partnering council or sub-council, business process improvement team or sub-team, or cross-unit committee or sub-committee is created:
 - 1) NTEU and each major organizational component whose interests are directly affected by the decisions of the council, team or committee may appoint to the council, or to standing or ad hoc sub-councils of the council, no more than the smallest number of members it determines necessary to ensure that its member(s) on the council and/or sub-councils can make decisions on its behalf, except as provided for in 3c(3) below.
 - 2) There are times when NTEU involvement in a cross-unit committee (or in a segment of a committee's meeting) is not appropriate (e.g., when management is meeting to determine strategy for negotiating with NTEU, to discuss management performance issues, to discuss employee conduct issues, to make executive/managerial selections, etc.).
 - 3) Generally, a council will have no more than 18 members, and a sub-council will have no more than 12 members. Exceptions to these limits must be agreed to collectively by the decision makers representing NTEU and each major organizational component whose interests are directly affected by the council's decisions.
 - 4) Generally, each NTEU chapter (at the Union's discretion) will be represented on a council, subject to the limitations set forth in 3c(3) above.
 - 5) NTEU's members will total no less than 1/3 and usually 1/2 of the actual membership of a council or any of its standing or ad hoc sub-councils unless NTEU decides otherwise. If a natural workgroup, or a sub-group of a natural workgroup, is tasked with an assignment which is clearly outside the workgroup's normal scope of responsibility, and the assignment involves improving one or more business processes, the group loses its natural workgroup status for this assignment and NTEU has the right to appoint a minimum of 1/3 and generally no more than 1/2 of the business process improvement team's or sub-team's members.
 - 6) In all cases, the size and makeup of a council should be dictated by the subject matter focus, organizational context and geographic scope of its deliberations. In many cases, councils and sub-councils will have fewer members than the stated maximums. In some cases, not every NTEU chapter may choose to have representation on a council. In some cases, NTEU may choose to have less than 1/3 of the actual membership on a council.
 - 7) NTEU will appoint all bargaining unit employees who participate on a council, team or committee and will select its representatives on the basis of membership in NTEU.

- 8) NTEU's appointees will serve in a representational capacity.
 - 9) NTEU appointees working on partnering activities will be considered to be performing representational duties for NTEU. They will be accountable to NTEU within the union's leadership process, and therefore will not be evaluated by IRS based on their participation in partnering activities. Similarly, such participation will not form the basis for an individual award of any type. NTEU appointees working on partnering activities will be expected to ask questions and seek needed advice, voice their opinions openly and in a timely manner, participate actively in problem solving discussions and accept responsibility for their role in the outcomes and implementation of consensus decisions, recommendations, and other actions in which they participate. Bargaining unit employees working on partnering activities as part of their official duties may be evaluated and receive awards and recognition subject to the negotiated agreements between IRS and NTEU. All other employees working on partnering activities, including managers and executives, will fall within the scope of the end-to-end accountability processes pertaining to their respective organizations.
 - 10) NTEU and all organizational components that participate on a council or sub-council should empower their council and sub-council representatives to make decisions on their behalf, consistent with applicable law, rule, regulation and contract.
 - 11) All council and sub-council members are authorized to send designees to attend council and sub-council meetings on their behalf. It is critical that all such designees be empowered to make decisions on their behalf, consistent with applicable law, rule, regulation and contract.
 - 12) All council and sub-council members should be provided with meeting agendas and reading materials sufficiently in advance of meetings to enable meaningful pre-decisional input and involvement. All council and sub-council meetings should be agenda driven.
 - 13) When appropriate and agenda-relevant, council and sub-council members may bring subject matter experts to meetings to provide information, data, explanations and technical advice.
- e) Each partnering council, business process improvement team, and cross-unit committee, and their sub-units, should use an interest-based, strive-for-consensus process to surface issues, solve problems, resolve differences and make decisions. All such bodies should be provided with training and "best practices" in interest-based problem solving, strive-for-consensus decision making and the application of partnering principles.
 - f) An organizational consultant trained and experienced in group process facilitation (who is not a member of the council) should facilitate council, team, and committee meetings when available and acceptable to both parties. All partnering councils, business process improvement teams, cross-unit committees, and their sub-units should have access to additional organizational consulting support when and as needed.
 - g) With regard to any issue that is subject to labor-management negotiation, management reserves its right to make a decision and NTEU reserves its rights to bargain the substance, impact and/or implementation of such decisions.
 - h) When striving for consensus does not enable a council, team, or committee to reach a consensus decision (or recommendation) on an issue that is not subject to labor-management negotiation, the council, team, or committee may, by consensus, choose to utilize another decision making method, table the issue, agree not to agree, ask the chair or another member of the council to make a decision, or elevate the unresolved issue to the appropriate higher-level body, except for a divisional or functional national partnering council, in which case the division/function executive will make the final decision. In all cross-unit committees, issues should be elevated only as a last resort.

i) A divisional partnering council, business process improvement team, or cross-unit committee at or below the national level may develop a consensus proposal (including a pilot or prototype) as a solution to a problem in the workplace that the council, team, or committee wants to implement throughout a portion or all of the geographic area it covers. Prior to implementation, the proposal will be forwarded by the council, team, or committee to the Director, Office of Workforce Relations, IRS. The Office of Workforce Relations, IRS will send the proposal to the National President, NTEU. The IRS may forward this proposal to NTEU at any time as an exception to the national collective bargaining agreements (NORD and NC) requirements to serve notice only on a quarterly basis. NTEU must inform the Director, Office of Workforce Relations, IRS of its intent to negotiate over the proposal consistent with the national collective bargaining agreements' deadlines, contained in Article 47, i.e., within 15 days of the notice. If NTEU requests to negotiate, then the negotiations and any impasse resolution proceedings will be conducted pursuant to the applicable provisions of the national collective bargaining agreements and the Modernization Restructuring Agreement. If NTEU chooses not to negotiate, the proposal may be implemented consistent with the terms agreed to by the divisional or functional partnering council or sub-council, business process team or, cross-unit committee, and to the extent consistent with applicable law, rule, regulation, the parties' national collective bargaining agreements and the Modernization Restructuring Agreement.

j) NTEU and management at all levels should strive to negotiate all substantive, impact and/or implementation agreements using interest-based problem solving. The "during meetings" behaviors in Attachment 2 should be part of the ground rules used during formal, face-to-face, group problem solving sessions. These sessions should be facilitated by an experienced organizational consultant when available and acceptable to both parties.

k) Nothing in this Agreement is intended to mirror, alter or in any way influence the structure of bargaining between the IRS and NTEU, or the parties' respective implementation and bargaining rights and obligations as provided for by statute, rule, regulation, contract and the Modernization Restructuring Agreement.

4. National Partnering in Divisions and Functions

a) Each division and function should have a national partnering council (DNPC/FNPC). [1]

b) The division/function executive and the executive's direct reports should be active members of the DNPC/FNPC. Management representatives on the council should be drawn solely from division/function employees.

c) NTEU will strive to ensure that its DNPC/FNPC representatives are drawn primarily from division/function employees. NTEU representatives may occasionally be drawn from other than division/function employees (e.g., a chapter president who represents employees in more than one division/function, a member of NTEU's national or field office staff, etc).

d) There will be some annually rotating seats on each DNPC/FNPC to include at each DNPC/FNPC meeting an equal number of mid-level managers (i.e., third-level managers, second-level managers, call-site managers, etc) and NTEU representatives from at least four different geographic areas outside the division/function headquarters.

e) Each DNPC/FNPC should meet at least monthly during its first year of operation to address critical issues of transition and implementation, and no less frequently than bi-monthly thereafter. Each DNPC/FNPC should, as one of its initial responsibilities, identify and attempt to resolve divisional/functional restructuring transition adjustment or implementation issues that can be addressed in a partnering context.

f) DNPC/FNPC meetings should be part of regular business operations meetings. As such, they should focus on employee satisfaction, customer satisfaction and business processes and results. Accordingly, once a new division/function has entered its implementation phase, the DNPC/FNPC will have as its on-going responsibility the design, development, periodic evaluation, and formulation of recommendations for continuous improvement of the division's/function's work/business processes and management/administrative processes, including its planning processes (policy, strategic, operational, business, etc.). The council will be expected to ensure that the division's/function's management processes and work processes include appropriate mechanisms for seeking out and responding to employee, customer, supplier and other stakeholder input (focus groups, surveys, etc.).

g) Each DNPC/FNPC should use the facilitation services of an experienced organizational consultant when available and acceptable to both parties, and an interest-based, strive-for-consensus decision-making process.

h) DNPC/FNPC members are expected to model partnering values and behaviors in their dealings with each other (see Section 9 and Attachments 1, 2, and 4).

i) Each partnering council may charter sub-committees to work on specific tasks and report back to the council.

j) Each DNPC/FNPC should establish communications vehicles to convey and share partnering decisions, information and successes. Each council should develop a communications strategy that includes a bottom-up as well as a top-down information sharing process.

k) Each DNPC/FNPC should charter a best practices sub-committee, and NTEU should be invited to appoint representative(s) to the sub-committees.

l) Each DNPC/FNPC is empowered to make business decisions within the delegated authority of its highest-ranking management member and within the representational areas of its NTEU members. When a Council decision involves workplace changes, implementation of the decision shall be subject to the provisions of Section 3 i above.

m) Each DNPC/FNPC will determine how it can best support the use of the President's Quality Award (PQA) criteria, balanced measures, and other environmental scanning and organizational assessment tools for planning and evaluating organizational performance, business results and continuous improvement.

5. Partnering at Other Levels in Divisions and Functions

a) A DNPC/FNPC may decide to establish one or more permanent or temporary partnering council(s) at or below the national level (e.g., function, industry, area, territory, and IRS Center partnering councils, etc). Each such council or sub-council is empowered to make business decisions within the delegated authority of its highest ranking management member and within the representational areas of its NTEU members, subject to the implementation provisions of Section 3 i above.

b) Each DNPC/FNPC should solicit input from third-level managers, second-level managers and their NTEU counterparts to ensure pre-decisional involvement. The DNPC/FNPC should distribute proposed changes for review and comment before making the changes.

c) NTEU will be included in manager meetings (e.g., area, territory, industry and function manager meetings) and on partnering councils where they exist, consistent with applicable law, rule, regulation and contract, to ensure pre-decisional involvement. There are times when NTEU involvement in manager meetings (or in a segment of the meeting) is not appropriate (e.g., when

management is meeting to determine strategy for negotiating with NTEU, to discuss management performance issues, to discuss employee conduct issues, to make executive/managerial selections, etc.).

d) Third-level managers, second-level managers and their NTEU counterparts will be given an opportunity to provide input to their DNPC/FNPC on workplace issues as provided for in applicable law, rule, regulation and contract. Each division's/function's third-level managers, second-level managers and NTEU representatives should review the results of focus groups, employee satisfaction surveys, customer satisfaction surveys, business results data, environmental scans, organizational assessments, and action plans to identify agenda items for their DNPC/FNPC and for partnering councils below the national level.

e) All executives and managers will be expected to make delegations of responsibility (for doing work and for identifying better ways of doing work) to subordinate managers and employees at the lowest appropriate level with the necessary monitoring and guidance (i.e., guidelines, timeframes, deliverables, criteria, feedback, etc.). Managers will retain accountability for the quality and outcome of delegated decisions and other delegated actions. Managers will be expected to monitor the performance of delegated assignments as necessary and intervene in their outcomes when appropriate. Employees will be expected to ask questions and seek needed advice on delegated assignments, voice their opinions openly and in a timely manner, participate actively in problem solving discussions, and accept responsibility for their role in the outcomes and implementation of consensus decisions (and recommendations) in which they participate. All executives, managers and non managerial employees at all levels will be given training and other development assistance as needed in delegation, monitoring, coaching, feedback, self-management and other empowerment-with-accountability skills and tools.

f) Delegations should focus on how work gets done, and should encourage and enable employees to contribute to business process improvement. Empowerment with accountability should be built upon trust, mutual respect and candid two-way communication between managers and employees. Empowerment with accountability should be communicated in training modules that clearly explain this concept in terms of employee and manager partnering behaviors that are valued by the organization (Attachments 1, 2 and 4). They should be reinforced by specific recognition for managers and employees who model the valued behaviors. Empowerment with accountability should emphasize teamwork and group awards (subject to appropriate changes in current contractual provisions) for significant contributions to group or organizational performance improvement, and organizational awards for significant business accomplishments.

g) The NTEU National President will appoint representatives to meet with third-level managers periodically to ensure pre-decisional involvement and to jointly review second-level manager/NTEU support of empowerment with accountability. NTEU representatives and third-level managers should jointly plan and conduct focus group interviews with managers and employees for the purpose of jointly (with second-level managers) assessing the process, progress, problems and support needs of empowerment-with-accountability initiatives below the second-level manager level and identifying and disseminating the "best practices" of empowerment with accountability.

h) Third-level managers, second-level managers and their NTEU counterparts should use the services of an experienced organizational consultant to help them: design, conduct and understand employee satisfaction surveys, customer satisfaction surveys, business results data, focus group interview feedback, environmental scans and organizational assessments; formulate and implement responsive follow-up action plans; and identify additional interventions that will integrate accountability with empowerment and support continuous performance improvement.

i) There will be a training resources guide on empowerment with accountability for use by third-level managers, second-level managers and their NTEU counterparts. All third-level managers, second-level managers and their NTEU counterparts will be trained jointly, as needed, in one or more critical skills and/or knowledge areas identified in Attachment 3. They will also be able to access other resources, such as the partnering guidelines for empowerment with accountability outlined in Attachment 4.

j) Questions will be added to employee satisfaction surveys concerning perceptions of empowerment with accountability. Second-level managers and their NTEU counterparts should jointly develop and oversee implementation of an action plan (responsive to the employee survey results) for integrating empowerment with accountability and for improving job satisfaction among managerial and non-managerial employees.

6. Cross-Unit Partnering

a) In each location, there will be a standing committee composed of management and NTEU officials to address cross-unit administrative issues. The committee will not necessarily meet regularly, but only on an as needed basis to address cross-unit administrative issues as they arise. Either management or NTEU may identify such issues and request a meeting of the committee (e.g., office closings, blood drives, CFC, etc.)

b) Senior Commissioner's Representatives (SCRs) and Commissioner's Representatives (CRs) will establish and chair local cross-unit committees as needed and appropriate. These ad hoc committees will be in addition to the standing committee that will address cross-unit administrative issues.

c) Whenever any local committee is established to make cross-unit decisions regarding how various elements within an IRS division/function will work together or how a division/function and other IRS divisions/functions will work together, NTEU will be invited to have representation on the committee, consistent with Section 3 d (3) above. In cases where NTEU is unable to participate or wishes to make a determination of whether to participate, the cross-unit committee should publish, and make available to NTEU, agendas and meeting minutes. NTEU should also be afforded opportunities to be briefed on, and have input to, issues, decisions and changes contemplated by these cross-unit committees. IRS Center Site Council Chairs will also adhere to these guidelines.

d) NTEU will determine the nature and amount of its formal representation on any cross-unit committee based on the scope of the agenda and the nature of the issues to be addressed. NTEU's members will total no less than 1/3 and usually 1/2 of the actual membership unless NTEU decides otherwise. For example, it is anticipated that NTEU will have representatives on local cross-unit committees, IRS Center site councils, etc.

e) There are times when NTEU involvement in a cross-unit committee (or in a segment of a committee's) meeting is not appropriate (e.g., when management is meeting to determine strategy for negotiating with NTEU, to discuss management performance issues, to discuss employee conduct issues, to make executive/managerial selections, etc.).

f) NTEU will continue to have representation on Executive Steering Committees and Integrated Project or Product Teams established to manage various cross-cutting or Servicewide change initiatives.

g) The Commissioner and the NTEU National President or their designees will address and determine how to resolve significant issues that cross-unit committees elevate, consistent with applicable law, rule, regulation and contract. Cross-unit committees should elevate issues only as a last resort.

7. Servicewide Partnering

NTEU executives will meet with division/function executives from multiple divisions/functions when and as needed to discuss and attempt to resolve cross-cutting and Servicewide issues. The participants will formalize these meetings in a Servicewide Partnering Council (SPC) with the following charter and procedures:

a) Purpose/Role/Responsibilities

The SPC's purpose and mission is to serve as an integrative decision-making body for the IRS. The Council's responsibilities are to:

1. Model Partnering Behavior. Set a standard against which other IRS/NTEU partnering efforts may benchmark by serving as an open forum at the Servicewide level for modeling interest-based problem solving, strive-for-consensus decision making and trust-building behavior. (See Attachment 2.)
2. Foster Integrative Decision Making. Agree on criteria and/or a process for distinguishing between Servicewide/cross-functional issues and Division/Function-specific issues and serve as an umbrella organization that deals exclusively with current Servicewide/cross-functional issues.
3. Frame Strategic Issues. Become familiar with, receive updates on, conduct Servicewide environmental scans/organizational assessments (e.g., employee satisfaction, President's Quality Award, balanced measures, human capital, recruitment/retention issue tracking including High Quality Increase (HQI) progress reviews, prompt employee payment of taxes, etc.) for, and provide input to the Servicewide Strategic Plan and Budget.
4. Support Partnering Activities. Offer DNPCs/FNPCs problem-solving assistance and coaching support in overcoming partnering obstacles and resolving partnering questions, concerns or disagreements, and convene periodic meetings with all of the DNPCs/FNPCs to identify partnering progress, problems and opportunities; to share DNPC/FNPC lessons learned Servicewide; and to secure feedback on the SPC's role, function and effectiveness.
5. Link Partnering with Performance Improvement. Perform other actions, as necessary and appropriate, that advance the goals of Servicewide partnering and non-adversarial dispute resolution (e.g., track the grievance process to determine percentages of grievances resolved at each step for each DNPC/FNPC; share a Servicewide process for identifying, validating and exporting best practices, etc.).

b) Membership

The SPC's membership will consist of the following individuals:

- Co-Chair, Deputy Commissioner of Internal Revenue
- Co-Chair, NTEU National President
- Assistant Deputy Commissioner Operations
- Assistant Deputy Commissioner Modernization
- NTEU National Executive Vice President
- Chief, Equal Employment Opportunity and Diversity
- One management representative from each DNPC/FNPC (Commissioner/Chief or Deputy)
- One NTEU representative from each DNPC/FNPC (to be designated by the NTEU National President)

SPC members have the authority to appoint additional members as necessary to ensure the Council's effectiveness.

Managers' Associations will not have representatives on the Council.

c) Meetings

SPC meetings may be attended either by principals or their designees (one designee per principal, as defined above). Designees in attendance at meetings must be fully empowered to sign off on SPC decisions and recommendations.

In some circumstances, it may be necessary to invite representatives from the submitting entity to participate in the presentation of an issue, either by conference call or video conference, or by having them attend the relevant portion of the SPC meeting.

Presentations of issues will be succinct, so that the bulk of meeting time can be spent on discussion and decision making.

All meetings will be one to two days in length depending upon the agenda, will be held on Tuesdays and Wednesdays, and will have a facilitator. Tuesday meetings will begin at 9:00 a.m. and end at 5:00 p.m. unless the meetings are held in a location other than Washington D.C. in which case the start time would be 8:00 a.m. Wednesday meetings will begin at 8:00 a.m. and end at 12:00 noon. Agenda items will be addressed in sequence unless priorities are rearranged by SPC members.

At the conclusion of each meeting, an assessment will be done by SPC members to determine what was positive about the meeting, and what needs to be improved at future meetings.

The NTEU National President and the IRS Commissioner should meet at least monthly.

The NTEU National President or a designee will be invited to attend all meetings of executive steering committees and senior management policy councils, consistent with applicable law, rule, regulation and contract.

8. Partnering Values and Behaviors

a) The leadership of IRS and NTEU should champion partnering as a mission-critical enabler of continuous performance improvement in the new IRS.

b) All partnering councils, cross-unit committees, and business process improvement teams in the new IRS should adopt the values and behaviors in Attachments 1, 2, and 4. These partnering values and behaviors should be part of the training for all new stewards, managers and IRS organizational consulting staff, as well as part of the rollout training for all new/restructured IRS divisions and functions.

c) A training module on the IRS organizational environment and values, and partnering values and behaviors, should be developed and included at an appropriate point in every employee's development program. This module should demonstrate, with examples customized to each employee's work environment, the mission-critical nature of partnering and its associated values and behaviors.

9. Transition to Partnering

a) The Human Resources Policy Council should develop, implement and act on the results of demonstration projects that test the feasibility of new performance management approaches which foster, support and reinforce empowerment with accountability, and which free up manager time to engage in coaching, teaching, mentoring, feedback and other activities that support empowerment with accountability. Performance-management related factors to be addressed by these demonstration projects may include but should not necessarily be limited to evaluations, reviews, awards, promotions, workloads, coaching/delegation skills, teams, working managers, spans of control, business process improvement measures and systems, etc.

b) The Regional and District management quality officer positions were discontinued, effective October 1, 2000. The IRS Center Modernization Design process is still determining the future status of the IRS Center management quality officer positions. These positions will remain in place during this design phase.

c) The current NTEU position dealing solely with NTEU TQO activities created by the May 9, 1994, IRS/NTEU TQO Partnership Agreement will remain in place on a status quo basis until the parties jointly agree on purpose and staffing for the position, but not later than October 1, 2001.

10. Implementation of Partnering

a) The implementation of each division's/function's partnering process, as described below and outlined in Attachment 5, should be part of the overall modernization implementation.

b) After this Agreement is reviewed and approved by the IRS/NTEU SPC and the Modernization Executive Steering Committee, the IRS Commissioner and NTEU National President should distribute the signed Agreement with an accompanying joint statement identifying partnering not only as the unifying theme of Balanced Measures of Performance, Revamped Business Practices and Continuous Learning, but also as a mission-critical competency and a key enabler of continuous performance improvement in the new IRS.

c) The parties should announce the formation of a DNPC/FNPC no later than 30 days after the division/function executive and most of the executive's direct reports are selected and are in place, and NTEU has identified most of their DNPC/FNPC appointees. They should use a facilitated, interest-based, strive-for-consensus process to craft a Divisional/Functional National Partnering Agreement including a DNPC/FNPC charter.

d) Each division's/function's national partnering agreement should specify:

1. How partnering will be implemented at all levels of the division's/function's organization.

2. How the DNPC/FNPC will plan, conduct and use evaluations of organizational performance, business results and continuous improvement (e.g., PQA criteria, balanced measures and other environmental scanning and organizational assessment tools).

e) Each partnering council, business process improvement team, and cross-unit committee should develop its own charter specifying how it will operate (members' roles and responsibilities, operating procedures, ground rules, etc).

f) Before each council's initial meeting, members should attend training in partnering values, principles and behaviors; interest-based problem solving; and strive-for-consensus decision making. After the initial meeting, members should participate in additional partnering-related training as needed, focusing on, but not necessarily limited to, some or all of the critical skills and knowledge areas listed in Attachment 3.

g) An external organizational consultant, and an IRS employee with appropriate training and experience, should co-facilitate the initial DNPC/FNPC meeting(s); provide the council members with training in partnering values, principles and behaviors, interest-based problem solving and strive-for-consensus decision making; help council members determine what additional training and organizational consulting support they and other participants in the division's/function's partnering activities may need; and help the council determine how it will identify and attempt to resolve divisional/functional restructuring transition adjustment and implementation issues that can be addressed in a partnering context.

h) Management and NTEU will jointly determine how organizational consulting, facilitation, administrative and technical support are provided to all modernization initiatives, partnering councils, business process improvement teams and cross-unit committees.

Attachment 1

Core Values for Partnering

Valid and Reliable Information

- Partners share all relevant information.
- Partners share information in a way that others understand it.
- Partners share information in a way that others can independently validate it.
- Partners continually seek new information to determine whether previous decisions should be adjusted, or their consequences mitigated.

Free and Informed Choice

- Partners define their own objectives and methods for achieving them.
- Partners are not coerced or manipulated.
- Partners base their decisions on valid and reliable information.

Personal Responsibility and Ownership

- Partners can live with and publicly support their decisions.
- Partners have ownership of their decisions and are committed to their role in implementing them.

Attachment 2

Trust Building Behaviors for Partnering

Between Meetings

1. Let the other partner(s) know of planned actions/events that affect their interests so that they will not be surprised, feel “tricked” or betrayed, or have their credibility compromised in reality or perception.
2. Communicate openly with the other partner(s); express all relevant interests.
3. Maintain contact and keep lines of communication open, even in the face of serious disagreement.
4. Defer meetings to “cool off” when disagreement becomes volatile.
5. Carefully consider impact of own words/actions on other partner(s) and on the relationship(s).
6. Consult the other partner(s) before making decisions (which impact on the workplace) that affect their interests.
7. Use facts and logic to support assertions.
8. Test assumptions about other partner(s)’ thoughts and motives before acting on assumptions. (Surface reasons or motives by asking directly why the partner(s) did what they did and accepting their response at face value, instead of presuming to know what was going on in their heads).
9. Understand that the partners play different roles and do not take such role-playing personally (within reasonable bounds), or as an indication that the other partner is acting in bad faith.
10. Agree not to agree on some issues without judging other partner(s).
11. Remain unconditionally constructive even when other partner does not. (Model the behavior that you ultimately want from the other partner and avoid retaliating in kind, or taking/threatening action designed to punish or damage other partner institutionally or personally.)
12. Treat individual issues on their own merits independent of other issues.
13. Value the partnering relationship as an absolute plus, independent of the individual outcomes it may or may not produce.
14. Initiate one-on-one discussion, directly and in a timely manner, with the partner whose behavior does not appear to be consistent with one or more of the ground rules.
15. Use the meetings as a forum for discussion of behavior perceived to be inconsistent with these trust-building behaviors, and share the results with interested parties, as necessary and appropriate (acknowledgments, remedies, apologies, forgiveness, recommendations, etc.).
16. Assess and discuss partner(s)’ behavior, in relation to between-meeting and during-meeting trust-building behaviors, at the conclusion of each meeting.
17. Take promises and agreements seriously and initiate all reasonable steps to keep promises and adhere to agreements.

18. When unanticipated events or circumstances or unintentional mistakes make it impossible to honor prior promises or agreements, alert other partner(s) explicitly, in advance and as soon as possible and take all reasonable steps to accommodate other partner(s)' interests in some other way.

19. Avoid using information to entrap, discredit, compromise, embarrass, attack, mislead, control or evaluate other partner(s) or their representatives.

During Meetings

1. Test observations and assumptions.
2. Share all relevant information.
3. Focus on interests, not positions.
4. Be specific – use examples.
5. Agree on what important words mean.
6. Explain the reasons behind one's statements, questions and actions.
7. Be willing and able to disagree openly with any member of the group.
8. Make statements, then invite questions and comments.
9. Jointly design ways to test disagreements and conclusions.
10. Discuss undiscussable issues (no sacred cows).
11. Keep the discussion focused.
12. Do not take cheap shots at or otherwise talk down to (or about) other group members.
13. Participate in all phases of the discussion process.
14. Decide how to exchange relevant information with non-group members.
15. Make decisions by consensus whenever possible .
16. Do self-critiques.

Attachment 3

Critical Skills/Knowledge Areas for Partnering

- Adult Learning Principles
- IRS Balanced Measures Approach to Leadership
- Basic and Creative Instructor Skills
- Basic Process Improvement Tools
- Briefing Skills
- Continuous Learning Concepts
- Diversity Concepts
- Employee Satisfaction Survey Process
- Facilitation Skills (Basic and Advanced)

- Focus Group Interviewing Skills
- Human Side of Organizational Change Concepts
- Implementing a Customer Focused Strategy
- Improving Performance through Process Management
- Internal Consulting Skills (Diagnosis and Intervention)
- Interest-based Conflict Management Training
- Large Systems Change Concepts
- Leadership Skills (Delegation, Coaching, etc.)
- Listening Skills
- Organizational Development Consultation Skills
- Organizational Review and Needs Assessment
- The Principles and Practices of Partnering
- Planning and Conducting Training Needs Analysis and Evaluation
- Presentation Skills
- President's Quality Award Training
- Report Writing
- Strategic Thinking/Decision Making
- Teamwork Concepts

NOTE: Partnering councils and/or individual council members are encouraged to contact the appropriate Learning and Education personnel to arrange for developmental assistance in the areas listed above.

Attachment 4

Partnering Guidelines for Empowerment with Accountability[2]

Amount of Time needed for making the decision, and amount of empowerment with accountability generated by the decision process.

LEVEL FIVE: DELEGATION

You ask them to decide. They decide. You monitor the decision process as appropriate and intervene in the outcome of the decision when necessary. They take full responsibility for the decision (unless you have intervened in the outcome). You retain accountability for the quality and outcome of the decision.

LEVEL FOUR: COLLABORATION

You and they reach a decision that you and they can live with and publicly support. You and they take joint responsibility for the decision. You retain accountability for the quality and outcome of the decision.

LEVEL THREE: DIALOGUE

You discuss each issue thoroughly with them before you decide. You make a clear decision. You take full responsibility for the decision. You retain accountability for the quality and outcome of the decision.

LEVEL TWO: INPUT

You ask for input before you decide. You listen to their comments. You make a clear decision. You take full responsibility for the decision. You retain accountability for the quality and outcome of the decision.

LEVEL ONE: DIRECTION

You make a clear decision. You tell them what you have decided. You ask them to think about it. You take full responsibility for the decision. You retain accountability for the quality and outcome of the decision.

Attachment 5

Partnering Implementation Plan

Action Item Timeframe Responsible Official(s)

Enlist the help of the SPC Coordinator to identify an in-house IRS employee to co-facilitate (with the SPC Facilitator) the initial DNPC/FNPC meeting(s)

On-going

Division/Function Executive and NTEU National President

Announce the formation of the DNPC/FNPC.

[Note: Formation of the DNPC/FNPC should not be deferred until the requisite number of mid-level field managers and/or NTEU representatives are in place to fill seats that rotate annually.]

No later than 30 days after the Division/ Function Executive and most of his/her direct reports are selected and in place, and NTEU has identified most of their DNPC/FNPC appointees

Division/Function Executive and NTEU National President

Attend training in Partnering Principles & Interest-based Problem Solving.

Prior to the initial DNPC/FNPC meeting

DNPC/FNPC members

Hold the initial DNPC/FNPC meeting and craft a divisional/functional National Partnering Agreement that specifies:

- How partnering will be pursued at all levels of the divisional/functional organization
- How the DNPC/FNPC will identify and attempt to resolve divisional/functional restructuring transition adjustment or implementation issues that can be addressed in a partnering context.
- How the DNPC/FNPC will operate (procedures, ground rules, etc.)
- How assessments of organizational performance, business results and continuous improvement will be planned and conducted within the first year (using PQA criteria, balanced measures and other organizational assessment tools).

No later than 30 days after completion of the initial training

DNPC/FNPC members

Attend additional training in other critical skills/knowledge areas for partnering. See Attachment 3.

When and as needed

SPC and DNPC/ FNPC Members

[1] Criminal Investigation (CI) Function - The CI Function is not formally covered by this Agreement. The CI Function is encouraged, however, to follow the partnering principles and practices set forth in this Agreement in its consultation and communications with its customers and stakeholders, and in the coordination and integration of its business activities with those of other IRS divisions and functions.

Chief Counsel - The Chief Counsel's organization is encouraged to follow the partnering principles and practices in this Agreement in its consultation and communications with customers, employees, NTEU and other IRS stakeholders.

[2] "You" refers to the manager. "They" and "them" refer to the manager's subordinate employees.