**POST TAX SEASON RETROSPECTIVE CHECKLIST**

**Overall Procedures**.

* Was turnaround time acceptable?
* How was the effectiveness of staff training?
* How did total staff hours compare to last year and was it adequate or excessive?
* Weigh the growth of individual staff and whether any “stars” developed. .
* How did the quality and quantity of client comments compare to past tax seasons?

**Preparation**

* Was the return data sent to smart scanner?
* Were there any systemic problems or issues with the smart scanner that need to be improved?
* Were the documents adequately bookmarked?
* Were the preparers properly trained based level of complexity of returns they were assigned?
* What changes in training methods are suggested?
* Did the preparer have a “go to” or resource person to answer questions (either technical, procedural or client specific)?
* Did preparer familiarize themself with planning done during the year?
* Did preparer review and compare final results of the return to previous year?

**Review**

* Was review time reasonable (e.g. less than 25% of preparer time)?
* Was return resubmitted to reviewer within two days of being assigned to make corrections?
* Did preparer complete all necessary checklists and worksheets?
* Were review comments and diagnostics addressed completely?
* Were the reviewers properly trained?
* If non-tax managers or partners reviewed returns, did they do a satisfactory job?
* Were there any review bottlenecks in general or with a particular reviewer that were not cleared up within one day?
* Were there delays in needed decisions from partners or managers?
* Were follow up notes for the current year filed properly for easy retrieval next year?

**Administrative**

* Was information receipt entered in the tax control and flow software within one day?
* Was the turnaround from the administrative staff satisfactory?
* Were administrative personnel properly trained and oriented to tax season?
* Was the final return placed in the paperless filing system when processed, or was there a delay?
* Did admin staff work adequate overtime, if it was necessary?
* If the firm has more than one administrative staff member, did they work staggered hours so someone was available whenever preparers and reviewers were working?

**Staffing**

* Were staff properly assigned?
* On larger returns were attempts made to have same staff as last year prepare the return?
* Did bottlenecks develop with any individual staff person?
* Were any staff apparently under or overused?
* Did all staff perform roughly the same number of hours?
* Review and discuss the error rates for returns done throughout tax season. Were more errors detected at the beginning, middle or end of the season?
* Should there have been additional staff hired for tax season?
* How did new staff or interns perform after their initial training?
* What worked or needed changing in staff scheduling procedures?
* Was there a reduction in time or quality on regular work?
* Was the staff excited about tax season and was that excitement conveyed to clients?
* Was the quality of the smart scanner satisfactory

**Error Reduction**

* What error patterns can be identified? How can they be categorized? (Don’t concentrate on isolated instances.) What steps could reduce or eliminate them?
* Was every error that was discovered on a delivered return addressed immediately by a partner?
* Did specific staff members have higher error rates? What types of errors were involved? For instance, if an inexperienced staff person had high error rates because of inadequate instruction, then it may be the instructor, and not necessarily the preparer, who needs additional training.
* To what extent would errors have been avoided had checklists been properly used or standard procedures followed?
* What kinds of errors did partners find when they received returns ready to be signed and mailed?
* What policy will the firm use to monitor and prevent errors going forward?

**Client Communications**

* Were clients called by a manager or partner with news of unexpected results (i.e. refunds under *or* over expected amounts)?
* What kinds of client complaints were received? How were they handled and by whom?
* Did clients have problems using the firm’s secure portal?
* Was the period between information receipt and first contact for additional information reasonable (by client standards)?

**Partner Interaction**

* Did the partners receive too many phone calls or emails from clients with complaints?
* Were there fee complaints?
* Did staff complain about partners’ accessibility?
* Were partners available to assess or close bottlenecks in the procedures?
* Did partners discover errors in returns that were ready for their final review and signature?
* Did partners detect a rushed or harried atmosphere among the staff?

**Seasonality**

* Were the overtime hours sufficient to complete all tax returns on time?
* If interns were used to prepare returns, was their work satisfactory? Did they have positive experiences at the firm? Should any be offered permanent positions?
* Did individual returns get backlogged because of the firm’s failure to timely prepare business returns that provided K-1s?

**Additional Client Services and Marketing**

* Were clients informed about available additional post-tax season services? If not, why not? Which firm members did or did not identify additional service options?
* If some tax clients did not come back, what were the reasons?
* What follow-up procedures will be used to explain the need for—and availability of--additional services?

*This information was provided courtesy of Edward Mendlowitz, CPA, partner emeritus, WithumSmith+Brown, P.C. Ed was a speaker at the PSTAP Practice Management Seminar.*