

Portfolio Service Level and Program Review Committee 2014-2015: Income Tax Clinic

MANDATE:

2) What should the program's mandate be?

The program's mandate should be:

*To provide an **error-free** quality level of tax solution services to the Western Community at large and to provide one of the USC's largest volunteer opportunities.*

The change is to focus on a clinic where students do not have to suffer financial or emotional consequences for having their taxes improperly filed.

3) How successful has the program been in fulfilling their mandate?

The program has been successful in fulfilling their original mandate, which is to provide tax services to the Western community – approximately 600 students take advantage of this service. The program also employs approximately 150 volunteers who are trained to file taxes. This skill provides students with valuable out of the classroom work experience that employers look for. This reviewer emphasizes that the program is fulfilling its original mandate – however, this reviewer believes that even one mistake is too many.

4) Are there areas where the program goes above and beyond its mandate?

No, the program does not go “above and beyond” its mandate. That being said, this is not a bad thing: rather, the mandate is very clear and expresses its goals concisely. The program provides exactly what it says it will: a tax service and volunteer opportunity.

5) Are there potential areas where the program could revise its mandate to meet a larger student/community need?

The mandate could be changed to welcome part-time and mature students. Currently the program targets undergraduate students, but one way to expand the program would be to look at other areas the minorities within the undergraduate student population. However, taxes become more complicated with time (for example, married students or students with dependents). One way to accommodate this population would be to provide more extensive and “targeted” training. Another way of expanding the appointment would be to ensure that the role of Affiliate Coordinator is filled. Affiliate students should be aware of the clinic so that they can use this service.

6) Does the program's mandate provide an accurate description of what the program actually does?

Yes, the mandate is an accurate description of the program. The program offers both a tax solution and a large volunteer opportunity.

7) Is the program's mandate consistent with the USC's Strategic Plan?

The program is consistent with the USC's strategic plan. In Article 3.04 of the USC's Strategic Plan, it is written, "We will organize a balance of events, programs and services supportive of students' educational, cultural, personal and entertainment needs." The Income Tax Clinic fits in with mandate by educating students on tax information, and also negates the fee that the student would otherwise incur from going to a bank to have the same service done. The Income Tax Clinic is barrier-free. Financial health is also an aspect of mental health. The Income Tax Clinic helps students receive their tax refund, which in turn helps students feel more financially secure. The average amount of money returned was \$380, which is significant for any student.

PROGRAM SPECIFICS:

9) What do you know about the program and its activities?

The Income Tax Clinic is a free program offered by the University Students' Council to Western students for one week in March, free of charge. This service is valuable to students who lack adequate financial literacy, and are therefore unable to complete their tax returns individually. The program also benefits as well as to students who are not in a financial position that would permit them to hire an accountant. Through this program, students also gain an understanding of the income tax system. The Vice President Finance presides over the Income Tax Clinic's activities. Volunteers are trained by the Canada Revenue Agency in tax preparation, and are responsible for successfully filing simple taxes. The Coordinator, supported by the Executive Team, administers training to volunteers in addition to organizing the clinic's structure and promoting its availability on campus.

10) What areas can the program improve in relation to its current standards?

As mentioned by the Income Tax Clinic Coordinator, the program could improve its strategies for ensuring error-free tax return filing by mandating the currently remedial session in order to enhance the training that volunteers receive. This session need not reiterate information presented in a previous session (or the year prior for returning volunteers), but rather reinforce key concepts through engaging and practical activity i.e. volunteers are required to identify errors in sample filed returns. This activity could easily serve in place of the final session offered for those volunteers seeking additional help, as an opportunity for volunteers to apply knowledge acquired in lecture-style sessions.

11) What activities should the program do that it does not do currently?

The program should expand its volunteer recruitment strategies beyond relying upon USC social media and web promotion and email notification by Tax Lecturers. This is evident in the "lack of interest in Affiliate Coordinator," and the consequential vacancy of that position. Promotional campaigns should include the distribution and posting of print media to complement social media, especially to relevant constituency and affiliate council presidents. Directional advertisement was also noted as lacking, in the form of large banners and blackboards.

STRUCTURE:

13) Is the current structure conducive to achieving the program's mandate?

The service does provide confidential preparation of income tax returns, however "accurate" preparation has been problematic in that a number of minor and major errors have incurred financial and reputational costs for the USC. Perhaps recommendations in place for consolidating filing locations and designating previously delegated tasks to one volunteer will minimize or eliminate this margin for error; however it is evident that greater precautionary measures must be implemented. The program's working timeline is conducive to achieving the program's mandate; however an emphasis on concrete action planning, especially with regards to promotion, as mentioned in the coordinator's report, would be advantageous. I do not believe that it is difficult to distribute tasks of this nature earlier in the year.

14) What is the relationship between the program and the USC (e.g. use of resources, staff supports, external affiliations)?

The Income Tax Clinic reserves laptops with USC Media and Communications to be used for the filing and submission of returns. Rooms for training sessions are booked through the USC, and Mustang Lounge is provided as space for the clinic by the USC. Volunteers were equipped with name tags printed at the USC's printing operation, Creative Services. Although Volunteer Spot proved effective in scheduling sessions and shifts, perhaps USC's Western Link could serve the same purpose in the future.

BENEFIT GROUPS:

15) Which groups are directly and indirectly involved with the program?

The groups directly involved with the program include the Income Tax Clinic Executives, the Income Tax Clinic volunteers, and the students who choose to use the services offered by the Income Tax Clinic. The VP Finance is indirectly involved as the Income Tax Clinic is within the VP Finance's portfolio.

16) How many students benefit from the program in some way (estimate)?

Approximately 570 students benefit from the Income Tax Clinic.

17) In what ways do students benefit from the program and approximately how many students benefit in each way?

Five students, the Income Tax Clinic Executive team, benefit by gaining significant experience recruiting for, coordinating, and executing a large scale volunteer program. 115 students benefit by learning about and putting into practice the skills required to file simple income tax forms.

The remaining 450 students benefit as they have their income taxes filed free of charge in a convenient, on-campus location.

18) What are the learning outcomes of the program for each benefit group (i.e. what can each group be expected to take away from their interaction with the program)?

The learning outcomes for the volunteer team include practical tax filing skills and professional interaction skills. The executive team learns about project and team management with different position specific learning experiences associated with each executive position. The students being served have a minimal learning experience – their gain is primarily financial.

ACCESS:

19) How can students get involved with the program?

Students can get involved in the program by applying to be a member of the executive team (applications are due to the USC each September) or a member of the volunteer team (applications are made available early in the winter term).

20) Are there any student groups that could be seen as being excluded from the program?

Yes, there are some students groups that could be seen as being excluded from the program, specifically the affiliate colleges which include Brescia, King's and Huron college. It had been brought to the attention of the committee that the affiliate colleges had not been informed of the free income tax clinic which also shows that the Income Tax Clinic's advertising had not been successful. Brescia is currently looking to start their own free income tax clinic, due to their lack of awareness of the current clinic.

21) What methods is the program using to inform/attract students about/to the program?

Currently the program relies on volunteers, words of mouth and advertising online to inform/attract student about the program.

22) What is the effectiveness of these methods (how many students actually know about the program)?

The methods used to inform/attract students are somewhat effective. It is estimated that about 600 students benefit from this program but it is not known how many students are aware that the program exists. It was brought to our attention that the affiliate colleges had not been aware of this program and it can only be assumed that many other students had also not been aware, indicating that the methods of advertising the program is using is not effective enough.

23) Is the program physically accessible? Is there enough room in the venue?

Yes this program is physically accessible and there is enough room in the venue. However, it would be more accessible if the program could have workshops at the affiliate colleges and professional school campuses along with on the main campus at Western.

VOLUNTEER EXPERIENCE:

24) Do the volunteers that run the program have enough support? If no, what other Methods of support do they require?

Yes, the volunteers that run the program have enough support as long as there continues to be a carry over of volunteers each year to assist.

25) Do the volunteers feel like they are making a contribution to the student experience?

Yes, the program has a significant group of returners every year, which demonstrates that the program is making an impact for the students coming to the clinic as well as for the volunteers. These returners receive training and experience which can benefit them in the future as well as contributing to helping students in an area that is often not taught or can be difficult to seek out. With the large amount of students who go to the clinic every year the volunteers can see the visible difference they are making.

26) How much volunteer time is going into the program (estimate)?

According to the document, it says around 30 hours. This includes training, where new volunteers were required to attend 2 two training sessions. These lectures were thirty minutes long with extra time for practice questions at the end (time for questions not detailed). While Returning volunteers were required to attend only 1 training session. An extra "help" meeting was available if necessary/wanted (30 minutes). There is nothing that specifically details the amount of shifts during the clinic week per volunteer or amount of hours worked.

27) What is the volunteer dynamic (i.e. how do the volunteers work together)?

The volunteers seem to work independently for the most part. During training, the new volunteers are paired with returning volunteers to ease them into the program and to be a resource to them. Once training is complete, they work independently with students to help with their taxes. The executive was present at the clinic for help purposes as well.

HISTORY:

28) Have there been any meaningful changes to the program since the last time it was reviewed? If the program hasn't been reviewed previously, have there been any recent changes to the program?

There were many changes and recommendations detailed in the program review submitted. On page 4 under **Goals**, two major changes were detailed.

1. The way that the returns were submitted.

2. The volunteer program was made into a more comprehensive program. From the recommendations and timeline review, these changes have increased efficiency and bettered the program for the volunteers and students accessing the clinic.

29) Has usership of the program changed since the last review was conducted?

This is not possible to measure as this is the first time the program is being formally reviewed.

REVIEW METRICS:

30) What research methods were used to conduct the review?

The coordinator submitted their report. Along with their report, the committee also reviewed the coordinator's job description reviewed the 2013-2014 ITC Coordinator's final report and discussed the finer details.

31) What was the total number of students engaged in the review process?

There were six committee members and the coordinator himself involved in the review process.

32) What was the timeline of the review?

The review commenced with the Coordinator. The committee received and reviewed the report and supporting contents at its September 2014 meeting and finalized its report at the October 2014 meeting.

33) Do you feel that the review was thorough and the research conducted was adequate? Is a larger review required?

The review was thorough considering the nature of the program. The research conducted was adequate. A larger review should be performed later on as the recommendations of this committee require the program to expand its scope of operations.

34) Are there any concerns you have with the review process or areas in which you feel it could be improved?

The review process can be improved. The committee should be able to come up with additional questions specifically for a certain program. In addition, a review should not be given a deadline of early September as it inhibits the Coordinator from maximizing use of resources to gather feedback.