

Policy CO1-01: Site Manning

Background. The *Policy and Procedures Manual* allows Tax-Aide sites with a minimum of two Counselors (p. 33, para. 7.4.1.2). This allows for the preparation and quality review of tax returns in accordance with AARP and IRS guidelines.

However, sites with only two Counselors are necessarily low-volume and may constitute an inefficient use of resources, both in terms of equipment and personnel. Such sites may also result in increased inconvenience for both taxpayers and Counselors. Pre-screening may be difficult, if not impossible, and the ability of volunteers at the site to take breaks or help arriving clients is reduced.

Policy. All sites in CO1 must have a minimum of three certified volunteers, at least two of whom must be Counselors.

Implementation. This policy applies to base sites, ad hoc sites, and mobile sites in CO1. If the departure of a volunteer will result in fewer than three volunteers at a site for an extended time, then the site must close after completing the tax returns currently under preparation.

If a site has only three volunteers, an ideal configuration is that all three volunteers be certified as Counselors. This allows for two Counselors to prepare returns while the third Counselor can act as Client Facilitator and Quality Reviewer. Any of the three can be the Local Coordinator for the site. Other configurations consistent with this policy are possible.

References.

AARP Foundation. *The Policy and Procedures Manual of Tax-Aide, 2017-2018.*