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Description of document: A copy of questions and responses from Treasury Inspector General for Tax Administration (TIGTA) employees to the Office of Investigations Executives, the Office of Audits Executives, OMS Executives, and Inspections and Evaluations Executives, FY 2015 - FY 2016

Requested date: 09-January-2017

Released date: 08-February-2017

Posted date: 11-June-2018

Source of document: Office of Chief Counsel Disclosure Branch
Treasury Inspector General for Tax Administration
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005
Fax: (202) 622-3339
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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

February 8, 2017

This is in response to your Freedom of Information Act (FOIA) request dated January 2, 2017, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you requested a copy of the following documents:

- 1) A copy of questions and responses from TIGTA employees to the Office of Investigations Executives, during Fiscal Year 2015 and 2016.
- 2) A copy of questions and responses from TIGTA employees to the Office of Audits Executives, during Fiscal Year 2015 and Fiscal Year 2016
- 3) A copy of questions and responses from TIGTA employees to OMS Executives, during Fiscal Year 2015 and Fiscal Year 2016.
- 4) A copy of questions and responses from TIGTA employees to Inspections and Evaluations Executives, during Fiscal Year 2015 and Fiscal Year 2016.

The Disclosure Branch received your request on January 9, 2017.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. § 552(c) (2006 & Supp. IV 2010). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

In response to number 1 of your request, we located two (2) pages which are responsive to your request. The two (2) pages are released in full and a copy is enclosed.

In response to number 2 of your request, we located thirteen (13) pages which are responsive to your request. We are releasing twelve (12) pages in full and one (1) page in part. A copy is enclosed. We are asserting FOIA subsection (b)(6) as the justification for withholding.

In response to numbers 3 and 4 of your request, a search of TIGTA records revealed no records responsive to your request.

FOIA subsection (b)(6) permits the withholding of records and information about individuals when disclosure of the information could result in a clearly unwarranted invasion of personal privacy. The withheld information consists of identifying information compiled with regard to individuals other than you. Releasing the withheld information would not shed any light into the Agency's performance of its official functions, but instead could result in an invasion into the personal privacy of the individuals whose names and personal information have been withheld. As a result, the privacy interests of the third parties outweigh the public's interest in having the information released.

We have enclosed an Information Sheet that explains the subsections cited above as well as your administrative appeal rights. If you file an appeal, your appeal must be in writing, signed by you, and postmarked or electronically transmitted within ninety (90) days from the date of this letter. You should address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

Since the cost incurred to process your FOIA request was less than \$25.00, the threshold set by Treasury's FOIA regulation, no fees were assessed.

If you have any questions, please contact Government Information Specialist Monica Frye at (202) 622-2738 or monica.frye@tigta.treas.gov and refer to Disclosure File #2017-FOI-00087.

You may contact our FOIA Public Liaison at (202) 622-4068 for any further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows:

Office of Government Information Services, National Archives and Records Administration,
8601 Adelphi Road-OGIS, College Park, Maryland 20740-6001; e-mail at ogis@nara.gov;
telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

Sincerely,

A handwritten signature in cursive script, appearing to read "Monica Jones".

(For) Amy P. Jones
Disclosure Officer

Enclosures

Information on a TIGTA Determination to Withhold Records Exempt From the Freedom of Information Act – 5 U.S.C. § 552

Appeal Rights

You may file an appeal with the Treasury Inspector General for Tax Administration (TIGTA) within 90 days after we (1) determine to withhold records, (2) determine that no records exist, or (3) deny a fee waiver or a favorable fee category. If some records are released at a later date, you may file an appeal within 90 days from the date the last records were released. The appeal must be in writing, signed by you, and postmarked or electronically transmitted within 90 days from the date of the response letter. You must provide the following information: your name and address; description of the requested records; date of the initial request (and a copy, if possible); date of the letter denying the request (and a copy, if possible). You should mail your appeal to:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

Judicial Review

If we deny your appeal, or if we do not send you a reply within 20 days (not counting Saturdays, Sundays, or legal public holidays) after the date we receive the appeal, you may file a complaint with the U.S. District Court in the district where (1) you reside, (2) your principal place of business is located, or (3) the records are located. You may also file in the District Court for the District of Columbia.

Any proceedings in district court will be governed by the Federal Rules of Civil Procedure. Under Rule 4(i)(1) and (2), service on the Department of the Treasury may be effected by delivering copies of the summons and complaint: (a) personally, upon the U.S. Attorney (or his designee) for the district where the lawsuit is brought; (b) via registered or certified mail, upon the Attorney General of the United States at Washington, D.C.; and (c) via registered or certified mail to:

Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

In such a court case, the burden is on the Treasury Inspector General for Tax Administration to justify withholding the requested records, determining that no records exist, or denying a fee waiver or a favorable fee category. The court may assess against the United States reasonable attorney fees and other litigation costs incurred by the person who takes the case to court and who substantially prevails. You will have substantially prevailed if the court determines, among other factors, that you had to file the lawsuit to obtain the records you requested and that the Treasury Inspector General for Tax Administration had no reasonable grounds to withhold the records.

Exemptions

Not all records can be released under the FOIA. Congress established certain categories of information that are not required to be released in response to a FOIA request because release could be harmful to a government or private interest. These categories are called "exemptions" from disclosures. There are nine categories of exempt information and each is described below.

- (b)(1) (A) Specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and (B) are in fact properly classified pursuant to such Executive order;
- (b)(2) Related solely to the internal personnel rules and practices of an agency;

- (b)(3) Specifically exempted from disclosure by statute (other than section 552b of this title), if that statute--
 - (A) (i) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue; or
 - (ii) establishes particular criteria for withholding or refers to particular types of matters to be withheld; and
 - (B) if enacted after the date of enactment of the OPEN FOIA Act of 2009, specifically cites to this paragraph.
- (b)(4) Trade secrets and commercial or financial information obtained from a person and privileged or confidential;
- (b)(5) Inter-agency or intra-agency memorandums or letters which that would not be available by law to a party other than an agency in litigation with the agency, provided that the deliberative process privilege shall not apply to records created 25 years or more before the date on which the records were requested;
- (b)(6) Personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;
- (b)(7) Records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local, or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual;
- (b)(8) Contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or
- (b)(9) Geological and geophysical information and data, including maps, concerning wells.

Thompson Karen Y TIGTA

From: TIGTAInvOperations@tigta.treas.gov
Sent: Thursday, November 20, 2014 2:07 PM
To: *TIGTA Inv Operations
Subject: Contact OI Executives Form: OI Policy

Subject:

OI Policy

Comments:

TIGTA policy regarding Title 3, Title 3 exceptions, and consensual intercepts should be clarified to reflect current federal practices and training:

170.4.3 Uses Not Requiring Approval. SAs may use electronic or mechanical devices to overhear, transmit, or record non-wire conversations with the advance consent of all parties to the conversation.

I would argue that this manual section is unnecessarily burdensome and not consistent with federal law and SA's training at FLETC. More specifically, a few exceptions should be made to expand a SA's ability to record an interview or telephone call.

Prior to making my recommendations to as to what explicit exceptions should be included in the manual, I recognize the procedure to record an interview with a private citizen, without all parties consenting, to be outlined, in part, in the following manual sections:

170.8.1 Written Approval. The monitoring of non-telephone conversations with the consent of one party requires the advance authorization of either the Attorney General or his/her designee or a designated TIGTA management official.

The Inspector General (IG) has designated the Deputy Inspector General for Investigations (DIGI), AIGIs, and the Deputy AIGI (DAIGI) as TIGTA management officials who may authorize consensual non-telephone monitoring. This authority cannot be re-delegated. See TIGTA Delegation Order No. 22.

When Attorney General approval is required, the DIGI approves the request and forwards it to the DOJ. See Section 170.8.2 of this section for request procedures and circumstances requiring Attorney General approval. In all consensual non-telephone monitoring situations, SAs must obtain advice from a DOJ trial attorney that the monitoring is legal and appropriate. SAs may obtain advice orally. DOJ trial attorneys include the following:

- . United States Attorney (USA);
- . AUSA; or
- . Designated DOJ Attorney for a particular investigation, including Public Integrity Section attorneys.

170.8.2 Submission of Form OI 5177. SAs must submit a Request for Authorization to Use Electronic Equipment and Consensual Monitoring (Form OI 5177) to the SAC for approval. The SAC will forward the approved Form OI 5177 to the *TIGTA Inv Operations inbox as soon as the need for monitoring is known.

If consensual non-telephone monitoring is to occur within two days or less of submitting the monitoring authorization request, the SAC shall immediately notify the *TIGTA Inv Operations inbox to ensure that TIGTA Counsel and a TIGTA approving official are available to review and approve the request.

For sensitive circumstances that require Attorney General approval, the Form OI 5177 must be approved by the DIGI by forwarding the completed form to the *TIGTA Inv Operations inbox not less than 72 hours prior to the day the monitoring is scheduled to begin. Operations Division personnel will coordinate with DOJ to obtain approval.

SAs must also follow the same procedures when requesting extensions.

If the consensual non-telephone monitoring request is approved, a copy of the approved Form OI 5177 is forwarded to the SAC to be placed in the original case file.

The manual, however, fails to incorporate the other Title III exemption relative to interception of communication. The following is verbatim from the FLETC Legal Division Handbook (Version 2008 pg.228):

Not all interceptions of wire, oral, or electronic communications require a Title III court order. Two of the most important exemptions to the requirements of Title III involve situations where (1) no reasonable expectation of privacy exists in an oral communication, and (2) one of the parties to the conversation has given consent to intercept of the communication (sometimes referred to as "consensual monitoring").

TIGTA's policy is clear regarding exemption (2) - Consensual Monitoring, but is nonexistent relative to exemption (1) - No REP. The two exemptions are legally distinguishable and need to be treated as such in the manual.

RECOMMENDATIONS:

1. Explicitly state that SA's can record conversations when SA's have identified themselves to private citizens. This clearly falls into exemption (1) since the private citizen has zero reasonable expectation of privacy. Almost every law enforcement agency in this country records (body cameras) based on this exemption. Prior written consent by all parties is legally unnecessary and unreasonably burdensome.
2. Explicitly state that SA's may record any telephone conversation with a private citizen when SA's identify themselves or answers an incoming call. Again, there is no reasonable expectation of privacy here when the SAs have identified themselves or a private citizen has called into speak with a SA.

TIGTA's current policy regarding recording unnecessarily burdens SA's ability to work cases and ultimately harms TIGTA's mission. For example, a SA should feel comfortable recording an incoming phone conversation where a private citizen calls unexpectedly and makes threatening/incriminating statements. The agent should not be thinking about how they are going to get the unneeded administrative approvals signed-off on in time to record this threat.

General Comment/Question

Question/Comment: So that some of us may be better able to make retirement plans in 2015, does OA have any estimated date for when they will implement phased retirement? **(Received: January 13, 2015)**

Response: Personnel in TIGTA's Leadership and Human Capital (L&HC) office are continuing to research the regulations and develop recommendations for consideration of implementing a Phased Retirement within the agency. Preliminary research has been provided to the Senior Staff and additional information is being provided as obtained from the Department and OPM. L&HC will draft a policy after notification is made that TIGTA will consider offering. This draft policy will be discussed with the TIGTA Senior Executives and with the TIGTA Human Capital Advisory Council to determine if implementation is feasible for TIGTA, and if so, the process and timeframes for implementation. At this time, there is no concrete date as to when TIGTA's policy will be approved and implemented. **(Response: January 15, 2015)**

General Comment/Question

Question/Comment: If an employee is on an alternative work schedule and is in travel status for either fieldwork or training, should they adjust their work schedule to a 5-8, or should they stay on their regular one? I was asked if they can claim 8 hours comp time on the day they travel home since this was considered a travel day. I said I did not think so but the manager said it was okay. Please clarify.

(Received: March 31, 2015)

Response: TIGTA policy (600) 70.4.4.5 states employees in travel or temporary duty status may continue to work their normal schedule unless it is not feasible. As such, in situations where it is prudent to switch to an 8 hour day (such as the tour of duty observed by the local office for site visits, time schedule of training or for logistical matters) that should be the first option discussed/selected. For example if three employees were conducting fieldwork where a rental car was necessary for transportation from the hotel to the work site, it would not be economical or feasible to have each employee working a different schedule. Employees attending training may be required to follow a traditional 8 hour schedule, if deemed appropriate by the manager. Various factors such as the length of training (1 day versus multiple days) and the hours of training (e.g. 8 am to 4 pm) along with the location of the training (e.g. within a few miles of the employee's post of duty/residence) will be considered when asking an employee to change to a traditional 8 hour schedule. The decision to remain on an AWS schedule and incur Travel Comp time during the traditional work week should be avoided unless extenuating circumstances are present. In these cases, employees are required to have a discussion with their manager in advance of the pay period. Changes in the employee's schedule must be for an entire pay period, be approved in advance by the manager, and be communicated to the appropriate timekeeper.

Travel Compensatory Time

When possible, travel should be scheduled to occur during the employee's regular tour of duty. However, there may be circumstances that may require employee's to travel outside their normal tour of duty. When an employee anticipates travel outside his or her normal tour of duty, the employee must submit a request via WebTA for Compensatory Travel Earned. This request must be approved by the manager prior to the start of travel. TIGTA's policy (Interim Memo 05-17) requires the employee to complete the Department of Treasury Compensatory Time Off Travel Commercial Transportation or the Privately Owned Vehicle/Government Owned Vehicle form. These forms are used to calculate the amount of allowable compensatory travel hours and must be submitted by the traveler within 5 business days of completing the travel to his/her manager for approval. Travel time to/from the commercial carrier (airport/train station/etc.) with 50 miles of the employee's duty station must be reduced by the employee's normal commuting time. In addition, extended waiting time cannot be credited to compensatory travel time; TIGTA allows up to 3 hours waiting time for a

flight. Examples of how to calculate the compensatory travel time can be found as an attachment to TIGTA Interim Memorandum 05-17 and the OPM Website.
(Response: April 10, 2015)

General Comment/Question

Question/Comment: Several agencies have announced that they are beginning to implement Phased Retirement. Does TIGTA plan to implement Phased Retirement, if so when and to which employees, and where is TIGTA in the process of deciding on or implementing Phased Retirement?

(Received: August 20, 2015)

Response: Personnel in TIGTA's Leadership and Human Capital (L&HC) office are continuing to research the regulations and develop recommendations for consideration in implementing a Phased Retirement within the agency. There are many factors that must be considered when an agency decides whether or not to participate in Phased Retirement, as such L&HC will consider the policy and discuss the options with the TIGTA Senior Executives and the TIGTA Human Capital Advisory Council to determine if implementation is feasible for TIGTA, and if so, the process and timeframes for implementation. At this time, there is no concrete date as to when TIGTA's policy will be approved and implemented. **(Response: August 24, 2015)**

Training Comment/Question

Question/Comment:

(b)(6)

Requiring participants to meet both the attention ratio and respond to a minimum number of polling questions goes beyond the NASBA standards. Other organizations, such as KPMG, Deloitte, CPA Academy, and Tax Talk Today use the polling method (TTT only requires clicking on a box) for awarding CPE. However, they do not use any additional or secondary methods, such as an attention ratio, in measuring participation. If I am incorrect, and TIGTA is only using the attention ratio, I still believe this represents a problem. Using the attention ratio represents a higher standard than polling, and is not consistent with what seems to be the more common method used by the other organizations identified.

Fourth, the NASBA standards relate to earning CPE for CPAs. The standards for what qualifies as CPE are higher for a CPA than they are for a non-CPA. In addition, I wonder whether CPE program sponsors are required to measure participation for

awarding CPE for a general audience. If they are, I also wonder whether the standards for measurement are lower than those set by NASBA. (Received: February 13, 2015)

Response: In an effort to enhance the Office of Audit training program, we decided to make a commitment to meet the highest CPE program standards and applied for membership in the National Registry of CPE Sponsors by the National Association of State Boards of Accountancy (NASBA). To attain recognition as a CPE sponsor we must demonstrate that we can adhere to NASBA strict oversight policies in regard to attendance at classes.

Attendance monitoring methods are at the sponsor's discretion. According to NASBA attendance monitoring should provide the CPE program sponsor with a level of comfort, and ensure that the CPE credits awarded to a participant are accurate. For the group Internet-based delivery method, CPE program sponsors must employ some type of real time monitoring mechanism to verify that participants are engaged for the duration of the course. The monitoring mechanism must be of sufficient frequency and lack predictability. Also, the monitoring mechanism must employ at least three instances of interactivity completed by the participant per CPE credit.

Therefore, when the OA applied for NASBA group Internet-based delivery status, we indicated that we would use an attentiveness rate that tracks time of "attentiveness" to the training program (i.e., class scheduled start time versus overall WebEx session time) in addition to the polling questions. NASBA approved our application based on this methodology. Overall, this process has worked well for the OA, however there are some instances where the attentiveness rate has not been met, these instances, quite often relate to trainees multitasking and going in and out of the WebEx session.

When an employee does not meet the 85% attentiveness rate consideration can be given to issuing non-NASBA CPE if the employee can certify that he or she was actively involved in the session, and his or her manager concurs. However, this is only done in rare instances as we must remain true to the monitoring process that was developed in concert with NASBA evaluators. As a CPE Sponsor we are subject to the National Registry staff reviewing our documentation during desk audits to ensure we are in adherence to requirements.

NASBA is in the process of updating their policies and an exposure draft is currently under review. We will stay abreast of the new guidance and will make adjustments to our training program and/or monitoring mechanisms as appropriate. Until the new policies are issued, we will continue to use both the attention and polling questions for our NASBA training modules. Isolated instances of noncompliance due to technical issues, will be addressed by the employee, managers and NHQ training coordinator .

After considering all factors, the NHQ Training Coordinator will decide whether or not to grant non-NASBA CPE for the session. (Response: February 27, 2015)

General Comment/Question

Question/Comment: Please explain TIGTA's policy on performing background checks on established employees. Are all employees required to undergo background checks after a certain length of time? The policy seems inconsistent since some employees are being reinvestigated. Can you please provide information?

(Received: September 9, 2015)

Response: TIGTA adheres to Federal (Executive Orders, OPM, ODNI, and Treasury) background investigation requirements for its applicants, employees, contractors, and volunteers (to include, but not limited to, 5 CFR 731, 5 CFR 732, 5 CFR 1400, E.O. 12968, and E.O. 13488). All TIGTA employees are required to undergo a background investigation as a condition of employment. Additionally, as a condition of continued employment, there is a five year periodic re-investigative requirement for those that occupy critical sensitive national security positions (Top Secret) and those that occupy non-critical sensitive national security positions (Secret level) are currently required to undergo a reinvestigation every 10 years. Federal agencies are required to start initiating these types of investigations every 5 years by 2017. TIGTA will start this process in 2016 in order to comply with this mandate.

There are some exceptions to this time period. For instance, If, prior to the next required reinvestigation, a separate investigation is conducted to determine a person's eligibility (or continued eligibility) for access to classified information or to hold a sensitive position, or as a result of a change in risk level, and that investigation meets or exceeds the requirements for a public trust reinvestigation, a new public trust reinvestigation is not required. Such a completed investigation restarts the cycle for a public trust reinvestigation for that person. Risk level changes can occur If an employee or appointee experiences a change to a higher position risk level due to promotion, demotion, or reassignment, or the risk level of the employee's or appointee's position is changed to a higher level, the employee or appointee may remain in or encumber the position.

TIGTA employees are encouraged to view Treasury's Personnel Security Policy that can be found on the Treasury Intranet (The Green) via this link <http://thegreen.treas.gov/policies/Policies/TD%20P%2015-71%20Treasury%20Security%20Manual.pdf> (refer to Chapter II, Section 1, 6b on page 4). **(Response: September 11, 2015)**

General Comment/Question

Question/Comment: Can you provide insight into TIGTA's awards program? Is there a uniform policy for the Office of Audit or does it vary among Directorates/Divisions. How does management determine the amount of award? Is there a formula or is it discretionary? **(Received: April 2, 2015)**

Response: TIGTA's Office of Management Services (OMS) provides the Office of Audit (OA) an award pool amount for the fiscal year. Along with our award pool, OMS provides guidelines as to the issuance of cash awards, time off awards and Quality Step Increases (as well as a limit to the number of QSI's the OA could issue). They also issued schedules of suggested award (cash and time off) ranges for the GS 1-15 levels. While the final award amount decided on is within the management team's judgment/discretion, these schedules help foster consistency in the award process. To receive award recognition, an employee must be rated at least "Successful" and must not be subject to any performance-based action at the time of award nomination.

In regard to annual performance awards, management personnel have the discretion to issue a cash, time off or QSI award, within specified limits and budgetary constraints. Managers are free to discuss these options with their staff to ensure the most desired type of award is provided. Generally, award recognition amounts granted to employees with Outstanding ratings should be greater than those amounts granted to employees with Exceeded ratings. Additionally, employees receiving an Exceeded rating should receive recognition in greater amounts granted to employees with Successful ratings. The function heads are responsible for ensuring performance-based recognition granted, to employees within their respective offices, reflect meaningful distinctions based on levels of performance. Within the OA, the respective AIGA's review the final proposed award amounts for their respective business units. The DIGA also has the opportunity to review the OA award amounts before submission to BFS for processing.

In addition, Special Act Awards may be granted at any time during the appraisal period. This type of recognition is appropriate when an employee performs beyond expectations on a specific assignment, aspect of an assignment or job function, or his/her efforts have contributed to the efficiency or other improvement of Government operations. Exceptional performance while on a detail, a task force, or a special project are some examples of appropriate circumstances for consideration of a Special Act Award.

For additional information regarding TIGTA's Recognition Program see TIGTA Manual (600)-70.33.

Further, DIGA Memo 12-015 outlines the OA's recognition program that was put in place to supplement the overall TIGTA Award Program. This Program provides OA employees the opportunity to recognize noteworthy efforts being made by their peers. **(Response: April 10, 2015)**

OA Policy Comment/Question

Question/Comment: If an employee has already earned 24 hours of credit hours and 80 hours of comp time, can they earn any additional comp time? (**Received: October 21, 2014**)

Response: Employees are not allowed to exceed the ceiling hours for comp or credit hours. (24 hours for credit hours/80 hours for compensatory time). (**Response: November 3, 2014**)

Audit Techniques Comment/Question

Question/Comment: Is the TeamMate Document Checklist (Exhibit 300-130.2) still required? I looked in the current manual, but I did not see it.

If the checklist is required, where can we locate the document?

(Received: September 16, 2015)

Response: The TeamMate checklist is no longer a required document and has been removed from the OA manual. **(Response: September 16, 2015)**

OA Policy Comment/Question

Question/Comment: I'm not sure what the rationale was for excluding the Referencer from the "Major Contributors" Appendix II; but it appears to diminish the role of the Referencer in the reporting process (despite the importance the audit manual and peer reviews place on this process). As such, I believe the quality of referencing and accountability will decline considerably. It will also allow management to subjectively exclude Referencers if/when the audit receives any type of group award (particularly if referencing involved any points of contention, controversy, or difference of opinion). It appears unfair to not recognize Referencers for hard work they do, usually under significant time constraints, or the vital role they play in the quality review process.
(Received: July 25, 2016)

Response: Referencing is the final control point whereby an auditor who is not familiar with the audit ensures statements of facts, figures, and dates are correctly reported; findings are adequately supported by the evidence in the audit documentation; and that the conclusions and recommendations flow logically from the evidence. As such, it is a key component of our quality control process. Removing the referencer from the Major Contributors listing was not meant to diminish this key role. Rather, the intent behind the changes to the Major Contributors listing was to better reflect the participants who were involved during the majority of the auditing phase (planning through report delivery).

In recognition for the time commitment and role played by referencers, and others who contributed to the final product, the OA Executive Cadre strongly encourages auditors to reflect the responsibilities and the respective impact on reporting process during the performance management self-assessment process. This will then allow Managers to consider the appropriate recognition (i.e. inclusion in performance management plan, special act, or inclusion of nomination form for IG, CIGIE Award).

To reiterate, referencing is a key responsibility of experienced auditors, as such auditors must always remain diligent and ensure a quality referencing job is performed.
(Response: August 3, 2016)

General Comment/Question

Question/Comment: It seems to have been a long time since the employee satisfaction survey was administered; and, it appears the Agency Rankings are out. However, there has been no feedback or other discussion of the survey results within TIGTA. Does management plan to discuss the results or provide feedback to employees? **(Received: December 12, 2014)**

Response: The Partnership for Public Service announced on Tuesday, December 9 the results of the 2014 Best Places to Work for the Federal Government. The Office of Mission Support, Leadership & Human Capital subsequently announced that the Treasury Inspector General for Tax Administration ranked number 10 out of 315 sub-agencies, a minimal decrease from 2013 (8 of 300). The Department of the Treasury ranked number 9 out of 19 large agencies, remaining unchanged from last year's ranking.

While overall agency results have been announced, the functional breakdown within TIGTA have not been distributed. Once the Office of Audit receives its rankings and the business unit feedback, the executive cadre will review the results and share the data with OA staff. As in previous years, the results will also be posted to the OA Community Site and action plans will be developed to address areas of concern.

(Response: December 15, 2014)