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Description of document: Treasury Inspector General for Tax Administration (TIGTA) records provided to Senator Charles E. Grassley and Senator Tom Coburn concerning the independence of the Inspector General necessary to promote efficiency and prevent fraud, waste and abuse in agency programs, in response to the Senators' inquiry, 2011-2012

Requested: 14-April-2012

Released date: 16-May-2012

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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

Note: This is one of several files on the same subject for various agencies available on governmentattic.org. See: <http://www.governmentattic.org/6docs/GrassleyCoburn.htm>

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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

May 16, 2012

This is in response to your April 14, 2012 Freedom of Information Act (FOIA) request, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). The TIGTA Disclosure Branch received your request on April 18, 2012. Specifically, you are seeking (1) a copy of TIGTA's original response letter to Senators Thomas Coburn and Charles Grassley's correspondence requesting a biannual report on all closed investigations, evaluations, and audits that were not disclosed to the public; and (2) each and every biannual response/report to Senators Coburn and Grassley since April 8, 2010.

We have located three letters, totaling seven (7) pages which are responsive to your request. We are releasing the seven (7) pages in full and a copy is enclosed.

Since the cost incurred for processing this FOIA request is less than \$25.00, the threshold set by Treasury's FOIA regulation, we are not assessing any fees.

If you have any questions, please contact Program Analyst Carroll Field at (202) 927-7032 and refer to case number 2012-FOI-00137.

Sincerely,

Carroll Field
(For) Amy P. Jones
Disclosure Officer

Enclosures



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20006

January 6, 2011

The Honorable Tom Coburn
Ranking Member
Homeland Security and Governmental
Affairs Committee
Permanent Subcommittee on Investigations
United States Senate
199 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Charles E. Grassley
Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Senators Coburn and Grassley:

This letter provides the Treasury Inspector General for Tax Administration's (TIGTA) biannual report on all closed investigations, evaluations and audits that were not disclosed to the public as requested in your April 8, 2010 letter. This report includes investigations, evaluations and audits closed between May 1, 2010 and September 30, 2010.

I have no responsive evaluations to report. During this period, TIGTA's Office of Audit issued two Controlled Unclassified Information (CUI) reports: "Additional Actions and Resources Are Needed to Resolve the Audit Trail Portion of the Computer Security Material Weakness" and "Implementation of General Support System Security Controls Needs Improvement to Protect Taxpayer Data." These reports were not publicly released because TIGTA's Office of Audit and the Internal Revenue Service both agree that disclosure of any information in these reports could reasonably be expected to risk circumvention of the law.

TIGTA's Office of Investigations closed 759 investigations during the requested time period. These investigations included 293 cases involving potential violations of Title 26. Federal confidentiality law prohibits me from providing any additional information regarding these investigations. (See 26 U.S.C. § 6103.) The remaining investigations were broken down as follows:

- One closed investigation during this period for potential violations of Title 7 provisions.
- 281 closed investigations during this period for potential violations of Title 18 provisions.
- Two closed investigations during this period for potential violations of Title 21 provisions.
- Three closed investigations during this period for potential violations of Title 31 provisions.
- One closed investigation during this period for potential violations of Title 41 provisions.
- Three closed investigations during this period for potential violations of State statutes.
- 248 closed investigations during this period for potential administrative violations.

Due to the volume of closed investigations responsive to your request, and the time-consuming process of manually redacting personally identifiable information (PII) from the descriptions, TIGTA's Office of Chief Counsel contacted Chris Armstrong from Senator Grassley's office on June 8, 2010, for clarification of this request. Mr. Armstrong outlined the three major items of interest to you in a June 8, 2010 e-mail, *i.e.*, closed investigations involving: (1) whistleblower retaliation; (2) a GS-15 or higher graded employee; and/or (3) submission of information to, or contacts with, Congress.

On January 3, 2011, my office contacted Mr. Armstrong to clarify whether statistics alone would be sufficient for TIGTA's response. Mr. Armstrong advised that statistics would be sufficient, and that it was not necessary to provide redacted summaries of the investigations in which you were interested at this time. The closed investigations responsive to the three items which are of interest to your office were broken down as follows:

- No closed investigations during this period involving whistleblower retaliation.
- Three closed investigations during this period involving a GS-15 or higher graded employee.
- No closed investigations during this period involving the submission of information to, or contacts, with the Congress.

Should your staff have any questions or require further information, please contact Judy Grady, Senior Advisor and Congressional Liaison, at (202) 622-6500.

Sincerely,

A handwritten signature in black ink that reads "J. Russell George". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

J. Russell George
Inspector General

Enclosures



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

June 8, 2011

The Honorable Thomas A. Coburn
Ranking Member
Homeland Security and Governmental
Affairs Committee
Permanent Subcommittee on Investigations
United States Senate
199 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Charles E. Grassley
Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Senators Coburn and Grassley:

As requested in your April 8, 2010 letter, I am providing the Treasury Inspector General for Tax Administration's (TIGTA) biannual report on all closed investigations, evaluations, and audits that were not disclosed to the public. This report includes investigations, evaluations, and audits closed between October 1, 2010 and March 31, 2011.

I have no responsive evaluations or audits to report.

TIGTA's Office of Investigations closed 924 investigations during the requested time period. These investigations included 317 cases involving potential violations of Title 26. Federal confidentiality laws prohibit me from providing any additional information regarding these investigations. See 26 U.S.C. § 6103 (2006). The remaining investigations were broken down as follows:

- 316 closed investigations during this period for potential violations of Title 18 provisions.
- Four (4) closed investigations during this period for potential violations of Title 21 provisions.
- Six (6) closed investigations during this period for potential violations of Title 31 provisions.

- 11 closed investigations during this period for potential violations of Title 41 provisions.
- Six (6) closed investigations during this period for potential violations of State statutes.
- 328 closed investigations during this period for potential administrative violations.¹

Due to the volume of closed investigations responsive to your request, and the time-consuming process of manually redacting personally identifiable information (PII) from the descriptions, TIGTA's Office of Chief Counsel contacted Chris Armstrong from Senator Grassley's office on June 8, 2010, for clarification. Mr. Armstrong outlined the three major items of interest to you in a June 8, 2010 e-mail, *i.e.*, closed investigations involving: (1) whistleblower retaliation; (2) a GS-15 or higher graded employee; and/or (3) submission of information to, or contacts with, Congress.

On January 3, 2011, my office contacted Mr. Armstrong to clarify whether statistics alone would be sufficient for TIGTA's response. Mr. Armstrong advised that statistics would be sufficient, and that it was not necessary to provide redacted summaries of the investigations in which you were interested at this time. The closed investigations responsive to the three items which are of interest to your offices were broken down as follows:

- No closed investigations during this period involving whistleblower retaliation.
- 12 closed investigations during this period involving a GS-15 or higher graded employee.
- Three (3) closed investigations during this period involving the submission of information to, or contacts, with the Congress.

Should your staff have any questions or require further information, please contact Judy Grady, Senior Advisor and Congressional Liaison, at (202) 622-6500.

Sincerely,



J. Russell George
Inspector General

¹ Some investigations used more than one statute at the time of initiation.



**INSPECTOR GENERAL
FOR TAX
ADMINISTRATION**

**DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005**

October 27, 2011

The Honorable Thomas A. "Tom" Coburn
Ranking Member
Committee Homeland Security and Governmental
Affairs Committee
Permanent Subcommittee on Investigations
United States Senate
199 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Charles E. Grassley
Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Senators Coburn and Grassley:

This letter provides the Treasury Inspector General for Tax Administration's (TIGTA) biannual report on all closed investigations, evaluations, and audits that were not disclosed to the public as requested in your April 8, 2010 letter. This report includes investigations, evaluations, and audits closed between April 1, 2011 and September 30, 2011.

I have no responsive evaluations or audits to report.

TIGTA's Office of Investigations closed 1,003 investigations during the requested time period. These investigations included 305 cases involving potential violations of Title 26. Federal confidentiality laws prohibit me from providing any additional information regarding these investigations.¹ The remaining investigations were broken down as follows:²

- 322 closed investigations during this period for potential violations of Title 18 provisions.

¹ 26 U.S.C. § 6103.

² Some investigations used more than one statute at the time of initiation.

- 7 closed investigations during this period for potential violations of Title 21 provisions.
- 4 closed investigations during this period for potential violations of Title 31 provisions.
- 9 closed investigations during this period for potential violations of Title 41 provisions.
- 1 closed investigation during this period for potential violations of State statutes.
- 408 closed investigations during this period for potential administrative violations.


Due to the volume of closed investigations responsive to your request, and the time-consuming process of manually redacting personally identifiable information (PII) from the descriptions, TIGTA's Office of Chief Counsel contacted Chris Armstrong from Senator Grassley's office on June 8, 2010, for clarification of this request. Mr. Armstrong outlined the three major items of interest to you in a June 8, 2010 e-mail, *i.e.*, closed investigations involving: (1) whistleblower retaliation; (2) a GS-15 or higher graded employee; and/or (3) submission of information to, or contacts with, Congress.

On January 3, 2011, my office contacted Mr. Armstrong to clarify whether statistics alone would be sufficient for TIGTA's response. Mr. Armstrong advised that statistics would be sufficient, and that it was not necessary to provide redacted summaries of the investigations in which you were interested at this time. The closed investigations responsive to the three items which are of interest to your office were broken down as follows:

- No closed investigations during this period involving whistleblower retaliation.
- 20 closed investigations during this period involving a GS-15 or higher graded employee.
- 3 closed investigations during this period involving the submission of information to, or contacts, with the Congress.

Should your staff have any questions or require further information, please contact Judy Grady, Senior Advisor and Congressional Liaison, at (202) 622-6500.

Sincerely,


J. Russell George
Inspector General