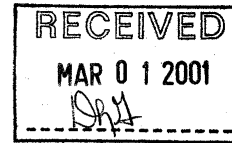




COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224



February 27, 2001

MEMORANDUM FOR TREASURY INSPECTOR GENERAL FOR  
TAX ADMINISTRATION

FROM:

*for* Charles O. Rossotti *Charles O. Rossotti*  
Commissioner of Internal Revenue

SUBJECT:

Treasury Inspector General for Tax Administration (TIGTA) Draft  
Letter Report -- Documents Containing Official use Only Material  
Were Available for Public Use Without Redaction (2000-10-110)

This memorandum responds to your draft letter report regarding the availability of non-redacted Official Use Only materials in our Freedom of Information Reading rooms. As a result of your findings, we have initiated a number of corrective actions which we believe will satisfactorily resolve the problems you cite. We have also reviewed the contents of your draft report as well as this response and each may be released under the Freedom of Information Act.

IDENTITY OF RECOMMENDATION #1

To provide accountability, the Deputy Commissioner Operations should assign one specific function the responsibility for ensuring IRS procedures and guidelines for designating and controlling access to OOU material are consistently followed. All IRM and official documents that are available for public inspection under the provisions of the FOIA should be reviewed by this centralized function prior to public release.

ASSESSMENT OF CAUSE

We agree that we should consistently follow our established procedures and guidelines. We are pleased that your report noted, "[these procedures and guidelines] are sufficient to prevent unauthorized disclosure to the public." As you are aware, the classification of documents begins with the Treasury Directive 71-02, with responsibility further defined in Delegation Order 89 (as revised). With our ongoing Modernization efforts, IRS is aware of its responsibility to provide quality service to taxpayers. Our Modernization efforts have focused on promoting increased accountability and removing burdensome layers of managerial oversight and review.

However, I do not believe creating a centralized office with another level of review would significantly improve this process. As such, the recommendation of assigning one specific function with this responsibility is not in keeping with our modernization efforts.

I will look to the Commissioners of the new Operating Divisions and the Heads of Functional Divisions to be the responsible officials for ensuring that IRS procedures and guidelines for designating and controlling access to OJO materials are consistently followed. Realizing the technical nature of these determinations, IRS Disclosure Officers are available to provide the required assistance to these responsible officials as required.

#### CORRECTIVE ACTIONS

We will continue to rewrite all Delegation Orders to ensure consistency with the organizational structure. When Delegation Order 89 is revised, the Chief Communications and Liaison will send a cover memorandum to each Commissioner and Head of Office outlining their specific OJO responsibilities. We will continue to work with Publishing Services to produce and deliver the public release version for this type of FOIA document to the Reading Rooms for distribution.

#### IMPLEMENTATION DATE:

January 1, 2001

#### RESPONSIBLE OFFICIAL

Director, Governmental Liaison and Disclosure

#### CORRECTIVE ACTIONS MONITORING PLAN

The Chief Communications and Liaison will review the progress of the rewrites of the Delegation Orders during the monthly briefings with the Director, Governmental Liaison and Disclosure.

#### IDENTITY OF RECOMMENDATION #2

The Office of Governmental Liaison and Disclosure should perform a thorough review of all material currently available in FOI reading rooms to ensure that only redacted versions of the IRM and other official documents are available for public use.

#### ASSESSMENT OF CAUSE

We agree with the recommendation and have already conducted reviews in many offices.

#### CORRECTIVE ACTIONS

We have completed our review of all materials in FOI reading rooms. Periodically, reading room staff will conduct a sample review to see if any sensitive materials or documents have been left in public view.

**IMPLEMENTATION DATE:**

January 1, 2001

**RESPONSIBLE OFFICIAL**

Director, Governmental Liaison and Disclosure

**CORRECTIVE ACTIONS MONITORING PLAN**

The Office of Governmental Liaison and Disclosure will give the Chief Communications and Liaison a written report verifying that we have completed these reviews.

If you have any questions, please contact me or a member of your staff may contact Thomas Marusin at (202) 622-6200.