

TREASURY
INSPECTOR GENERAL

FOR TAX ADMINISTRATION

Strategic Plan

Fiscal Years 2003 - 2008





This Strategic Plan charts how the Treasury Inspector General for Tax Administration (TIGTA) intends to carry out its mission and responsibilities over the next five years to provide independent audit and investigative oversight of Internal Revenue Service (IRS) activities. It reinforces our commitment to being a performance-driven organization that fully integrates its programs and operations.

As we continue to face the challenge of delivering responsive, quality audit and investigative services in an ever-changing environment, it is incumbent on us to provide useful, balanced information that helps the Department of the Treasury and the IRS achieve their strategic missions. We will ensure that our efforts are focused in those areas that pose the greatest risk to tax administration.

We look forward to the next five years as we continue to build an even stronger Inspector General organization that benefits the public through improved tax administration.

Pamela J. Gardiner
Acting Inspector General

Table of Contents

VISION	1
MISSION	1
GUIDING PRINCIPLES	1
STATUTORY REQUIREMENTS	2
ORGANIZATIONAL STRUCTURE	4
STRATEGIC PLANNING PROCESS	5
GENERAL GOALS, OBJECTIVES AND STRATEGIES	10
Goal 1. Promote the Economy, Efficiency and Effectiveness of Tax Administration	10
Goal 2. Protect the Integrity of Tax Administration	11
Goal 3. Be an Organization that Values Its People	13
APPENDIX I Link Between Treasury Strategic Goals and Objectives and TIGTA Strategic Goals and Performance Measures	15
APPENDIX II Definitions of Performance Measures	16



Vision

Dedicated, innovative, and valued professionals who protect and promote fair tax administration and good government.

Mission

Provide audit and investigative services that promote economy, efficiency, and integrity in the administration of the Internal Revenue laws.

Guiding Principles

- **Commitment to Mission** Produce responsive, timely and cost-effective audits and investigations that are comprehensive, high quality, trusted and respected.
- **Innovation** Use state-of-the-art technology to address TIGTA's business needs.
- **Independence** Maintain independent and objective oversight of IRS programs and operations.
- **Integrity** Maintain the highest professional standards while conducting audits and investigations, as well as while providing internal support for TIGTA's operations.

- **Customer Satisfaction** Provide value-added service in a responsive, impartial, balanced and reasonable manner that addresses customer and stakeholder needs.
- **Value Employees** Maintain a supportive environment that fosters respect for employees' opinions, contributions and personal commitments, and recognizes diversity as essential for effective teamwork.
- **Commitment to Community** Establish and maintain collaborative, professional networks with other government and non-government colleagues.

Statutory Requirements

This Strategic Plan provides a framework for the work of the Treasury Inspector General for Tax Administration (TIGTA) as mandated by the *Inspector General (IG) Act of 1978*, as amended and by the *Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98)*.

Mandates of the *IG Act of 1978*, as amended

- Provide policy direction and conduct, supervise, and coordinate audits and investigations relating to IRS programs and operations.
- Review existing and proposed legislation and regulations relating to IRS programs and operations and make recommendations concerning the impact of such legislation or regulations.
- Promote economy and efficiency in the administration of the tax laws.
- Prevent and detect fraud and abuse in IRS programs and operations.
- Inform the Secretary of the Treasury and Congress of problems and deficiencies identified and of the progress made in resolving them.

RRA 98

RRA 98 imposes additional requirements of TIGTA in relation to reporting on specific IRS activities. These additional responsibilities include:

- Evaluating compliance with
 - *Section 1204 of RRA 98* on the use of enforcement statistics to evaluate IRS employees.
 - Restrictions on contacting taxpayers who have indicated that they prefer their representatives be contacted.
 - Procedures for filing a notice of a lien.
 - Procedures for seizures of property for collection of taxes, including procedures regarding levies.
 - Removal of the Illegal Tax Protestor designation.
- Reviewing and certifying whether the Secretary is complying with the requirements to disclose information on collection activity to an individual.
- Providing information regarding extension of the statute of limitation for assessment and collection of tax and the provision of notice to taxpayers regarding requests for such extension.
- Evaluating the adequacy and security of IRS technology.
- Providing information on any termination or mitigation under *Section 1203 of RRA 98*.
- Providing information regarding improper denial of requests for information from the IRS.
- Providing information regarding any administrative or civil actions with respect to violations of the fair debt collection provisions of *Section 6304 of the Internal Revenue Code*.

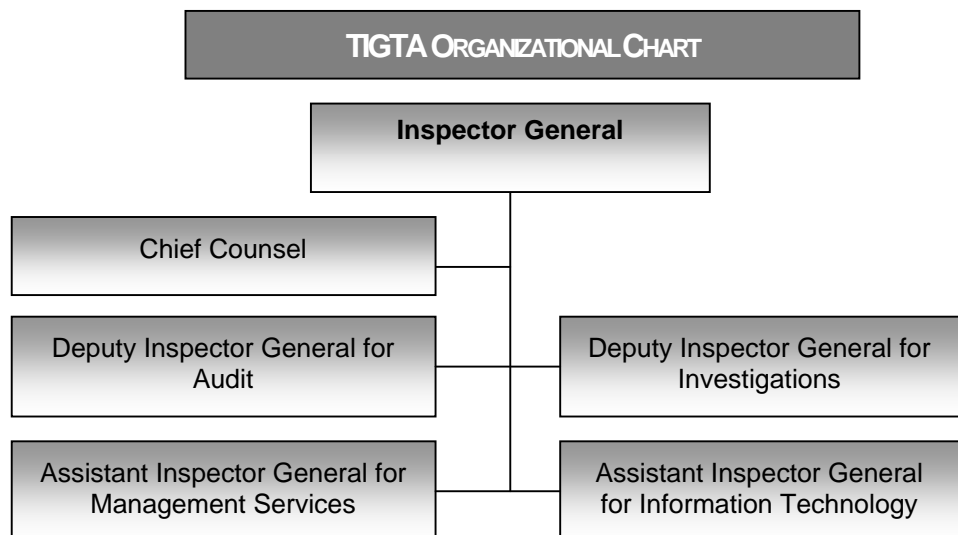
Organizational Structure

TIGTA provides independent oversight of IRS activities, the IRS Oversight Board, and the IRS Office of Chief Counsel. Although TIGTA is organizationally placed in the Departmental Offices and reports to the Secretary of the Treasury, it functions independently from the Departmental Offices and all other offices and bureaus within the Department. TIGTA's focus is devoted to all aspects of work related to tax administration.

TIGTA's primary organizational functions are the Office of Audit (OA) and the Office of Investigations (OI). TIGTA's Offices of Chief Counsel, Information Technology, and Management Services support the audit and investigative efforts.

TIGTA has all the authorities granted under the *IG Act of 1978*, as amended. TIGTA also has access to tax information in the performance of its oversight of tax administration and has the obligation to report potential criminal violations directly to the Department of Justice. The IG and the Commissioner of Internal Revenue have established policies and procedures delineating responsibilities to investigate potential criminal offenses under the internal revenue laws.

In addition, *RRA 98* amended the *IG Act of 1978* to give TIGTA statutory authority to carry firearms and execute the provisions of the *Internal Revenue Code (I.R.C.) §7608(b)(2)*. These provisions include law enforcement authority to execute and serve search warrants, serve subpoenas, and make arrests.





Strategic Planning Process

The *Government Performance and Results Act (GPRA) of 1993 Section 3* requires that federal agencies develop goals, objectives, related strategies and performance measures that gauge program results. *GPRA* also requires a description of the program evaluations used to establish or revise general goals and objectives.

TIGTA's strategic management process was led by the Acting Inspector General and coordinated through the Office of Management Services, Performance and Investment (Performance). A strategic planning team comprised of representatives from TIGTA's five functions provided input to help ensure the *Strategic Plan* transparently crosscut all levels of the organization. In addition to the *IG Act*, *RRA 98*, and *GPRA*, the Team and/or Performance staff reviewed the Office of Management and Budget's (OMB) *Circular A-11 § 200* that describes strategic plans as frameworks for implementing *GPRA* and setting out a course of action and long-term accomplishments. The Team also reviewed Treasury and IRS' strategic plans and Treasury's *Performance and Accountability Report*, as well as other federal OIG's strategic plans. Other information was gathered from TIGTA's *Semiannual Reports to Congress*, TIGTA's budget justifications, and management information data from TIGTA's five functions.

Performance staff kept abreast of strategic planning issues and requirements by participating in the President's Council for Integrity and Efficiency (PCIE) *GPRA* Roundtable; attending strategic planning training, particularly related to performance-budget integration and development of outcome-based measures using Logic modeling; coordinating with Treasury's strategic planning efforts; seeking OMB feedback on *TIGTA's Strategic Plan's 2000 – 2005* performance measures and reviewing elements of OMB's Program Assessment Rating Tool (PART) in the strategic planning process; and consulting with other federal agency counterparts. Guidance was also sought from TIGTA's senior executive management. Additionally, Performance worked closely with the functions to help ensure that the function's work supports TIGTA's mission and vision and can also be linked back to individual staff performance.

TIGTA's audit and investigations functions analyzed their core work elements as part of the strategic planning process. The Office of Audit, as part of its annual audit planning efforts, developed six strategic planning questions to guide them in achieving their goals and objectives in support of TIGTA's overall mission. Simultaneously, the Office of Investigations function examined their work plans and created a triad, which reflects its three primary

emphasis areas in support of the mission; employee integrity, external attempts to corrupt tax administration, and employee and infrastructure security.

TIGTA's draft strategic plan was provided to key stakeholders, both internal and external, for review and comment. There were no significant concerns raised during the consultation process. As appropriate, TIGTA revised the strategic plan based upon the input provided.

Environmental Factors Affecting TIGTA's Achievement of Its Strategic Goals

A major part of the strategic planning process is to understand the environmental factors that can impact the short and long-term operational success of an organization.

The Administration will submit legislation to merge the Treasury Inspector General and TIGTA into a new Inspector General office, called the Inspector General for Treasury. The Administration expects the new organization to have all of the same powers and authorities as its predecessors have under current law.

IRS

As an oversight function, the environment within which IRS operates directly affects TIGTA. With a budget of \$10 billion and approximately 100,000 employees, the IRS collects over \$2 trillion annually to fund the nation's government. This requires the processing of over 226 million tax returns, issuing nearly \$284 billion in refunds, and assisting over 95 million taxpayers. The IRS must continually strive to accomplish these tasks while maintaining the highest level of integrity and assuring taxpayer privacy. The IRS also implements and enforces tax laws to ensure that all parts of the taxpaying public pay the proper amount of tax.¹

In addition to these daily challenges, IRS faces many continuing management challenges. The IRS is now halfway through its 10-year business systems modernization initiative targeted towards improving service to taxpayers and ensuring better taxpayer compliance with current tax laws. These efforts are being accomplished within the framework of the *RRA 98* mandated changes that continue to impact the way IRS conducts business. Specifically, those mandates involve ensuring adequate taxpayer protection and rights, including improved accountability over complaints and allegations received against IRS employees, and organizational changes intended to achieve a more efficient and responsive IRS. The IRS has further developed an internal management structure now focused towards improving organizational performance. Other

¹ Statistics in this paragraph are from the IRS' Data Book for FY 2002; revised as of November 2003.

positive initiatives have included a top-down reorganization into customer centered operating divisions, mainstreaming several new computer systems, and improving the overall financial management process to affect clean audit opinions on IRS' annual financial statements.

While many of the results to date have been impressive, much more still needs to be accomplished. The development of the most important modernized business systems needs to be completed, and the systems must be successfully deployed; tax collection and tax compliance efforts need further emphasis to substantially reverse the downward trends of the late 1990's; computer security needs further strengthening; and both new management processes and new performance measures need to be established to demonstrate results over time.

Other examples of current management issues affecting the IRS environment include the need for an improved financial management structure directed at cost-based performance indicators, processing returns and implementing tax law changes during tax filing seasons, addressing the impact of continually increasing tax law complexity, mitigating erroneous payments, especially in the area of the Earned Income Tax Credit (EITC), and maintaining a quality workforce. Further, increases in the IRS' enforcement actions to improve compliance will likely require TIGTA to dedicate additional resources in response to expected increases in the number of complaints and allegations of violations of taxpayer rights, allegations involving bribery, and additional threats and assaults.

ADDITIONAL ENVIRONMENTAL FACTORS

- Appointment of a new Secretary of the Treasury, John Snow, and a new Commissioner of Internal Revenue, Mark Everson, in 2003, along with their new executive leadership teams, has created a new environment in which TIGTA must operate. They bring their own perspectives and priorities to the agency.
- Implementation of the *President's Management Agenda*, which includes:
 - *Performance-Budget Integration* – TIGTA will continue developing its second-generation performance metrics that will align individual and office performance with the *Strategic Plan*. This process involves “driving down” performance goals and measures from the broader organizational level to the office level and further to the individual level.
 - *Human Capital Management* – TIGTA will continue to modernize recruitment, retention, professional development and evaluation process strategies. Hiring and retaining individuals with such strong technical skills

as information technology is particularly critical and challenging. Also, TIGTA is increasing autonomy at all levels, articulating expectations, and assuring that TIGTA's strategic goals and performance metrics are aligned at the individual, field office and headquarters levels. This entails shortening communications and approval chains, flattening the organization, and addressing bottlenecks and non-value added processing activities.

- *Competitive Sourcing* – TIGTA will continue to promote competitive sourcing to shift resources from mission support to mission delivery.
 - *E-Government* – TIGTA is addressing this challenge through its telecommuting initiative that allows its employees to take work where it can be most effectively and economically accomplished; using an internal Information Technology Business Council and Research and Development team to examine and improve its ability to leverage technology to achieve greater productivity and quality in our work; and participating in Treasury Architecture activities and fully embracing Treasury-wide enterprise solutions.
 - *Financial Management* – TIGTA will continue to achieve the goal of closing its books within 3 days; improve the timeliness and accuracy of its financial information; and strive to reduce the resources required to produce this information.
- Changes within the IG community where, on occasion, legislation is passed that gives IGs additional work and responsibilities.
 - Continued budgetary constraints. TIGTA, as well as many other federal agencies, continues to experience a constriction of its resources. This has reduced the number of full-time equivalent positions and decreased the number of discretionary audits that can be conducted and the number of investigations that can be initiated into matters of employee integrity; employee and infrastructure security; and external attempts to corrupt tax administration.
 - In this post 9/11 age, the war on terrorism has created an environment that will increasingly demand TIGTA's commitment of resources to administer an efficient and effective criminal intelligence program and other investigative operations designed to assure the safety of IRS personnel, facilities and infrastructure.
 - Nomination of a new IG for TIGTA who will bring their own management perspective and priorities to the organization.

Availability of TIGTA's Strategic Plan

TIGTA's Strategic Plan FY 2003 - 2008 will be posted on its internal and external web sites. As part of the planning process, expectations related to the goals and objectives were regularly discussed with managers at all levels. Additionally, staff are kept informed of how their work supports TIGTA's strategic direction through monthly performance charts posted to TIGTA's intranet.

Ongoing Program Evaluation

Achievement of the strategic goals is assessed through annual performance measures. On a monthly basis, each function provides Performance with data related to these goals. Performance analyzes the data and compiles a monthly report that is used by the Inspector General and TIGTA managers to monitor and report on achievements related to performance goals. Additionally, select audit and investigative performance data are charted and posted to TIGTA's internal website so that staff can review their unit's progress in meeting the annual performance goals.

As part of the PCIE's peer review process, TIGTA's audit activities will be reviewed by a designated IG organization in FY 2003. The Office of Audit has also been conducting its own internal peer reviews for several years, and will continue to do so. Also, TIGTA will participate in the PCIE peer review process for investigative activities, which is anticipated to begin in FY 2005. Additionally, TIGTA's Inspection Team will annually evaluate TIGTA's investigative programs. Results of these reviews of audit and investigative activities will be used to reassess strategic goals and objectives.

General Goals, Objectives and Strategies

Goal 1. Promote the Economy, Efficiency, and Effectiveness of Tax Administration

TIGTA's audits and investigations identify opportunities to improve administration of the nation's tax laws. TIGTA's comprehensive, independent performance and financial audits of IRS programs and operations focus on mandated reviews and on high-risk challenges facing the IRS. The audits address a variety of issues, including information technology; computer and employee security; tax compliance initiatives; performance and financial management; taxpayer protection and rights; tax return processing; customer service; and tax fraud. Recommendations result in cost savings, as well as other quantifiable impacts, such as protection of revenue and increased revenue.

TIGTA undertakes various investigative initiatives designed to protect the IRS against external threats that would impede the efficient and effective administration of its operations. These investigative initiatives identify individuals who espouse violence against IRS employees or who otherwise would pose a threat to the safety of IRS employees as they carry out their work. They also provide necessary information for IRS officials to make anticipatory or proactive operational decisions about potential terrorist attacks or other activities that would pose a threat to IRS systems and operations.

The following objective will be implemented to achieve this goal.

OBJECTIVE

Identify opportunities for cost savings and efficiencies, and methods to maximize and protect IRS resources.

STRATEGIES

- Develop annual audit plans that effectively allocate audit resources to the highest risk and vulnerable areas within the IRS, as well as to statutory audits.
- Conduct performance and financial audits of IRS operations and programs.

- Provide effective, useful, and timely information, conclusions and recommendations to IRS management.
- Conduct timely reviews and/or investigations or answer inquiries requested by external and internal customers and stakeholders.
- Conduct an investigations program that enables IRS to effectively administer internal revenue laws.

**OPERATIONAL
PROCESSES,
SKILLS,
TECHNOLOGY
& RESOURCES
REQUIRED**

- Computer technology should continue to be enhanced and/or modified and used so that the audit process can be conducted as efficiently and effectively as possible, and so that performance/results data can be collected that better represents the value of TIGTA's investigative and security efforts.
- Continued training is needed for: 1) auditors to have the most up-to-date skills and information in the constantly changing areas of information systems auditing and computer audit techniques, and 2) investigators to have intelligence analysis skills to better fulfill TIGTA's commitment to effectively operate its criminal intelligence program.
- Annual risk assessments, which may include internal control evaluations, will be conducted to assure that reviews are directed at the most vulnerable areas.
- A continuing process of communication is needed that fully informs both TIGTA's internal workforce and its external stakeholders of the value of focusing its investigative resources and operations in three core areas: employee integrity; employee and infrastructure security; and external attempts to corrupt tax administration.

Goal 2. Protect the Integrity of Tax Administration

TIGTA provides oversight of IRS activities and operations through its investigative and audit efforts. To combat fraud, waste and abuse, our investigative work is centered on IRS criminal and administrative misconduct that could weaken the public's trust in government and impede effective tax administration. To heighten integrity awareness and to provide a deterrent effect against fraud, waste, abuse

and misconduct, TIGTA conducts integrity awareness presentations for IRS employees, as well as law enforcement agencies, tax practitioners and community groups. TIGTA also performs audits to determine if the IRS adequately ensures fair and equitable treatment of taxpayers. Audit recommendations result in cost savings, as well as other quantifiable impacts, such as reduction of taxpayer burden; protection of taxpayer rights and entitlements; taxpayer privacy and security; and protection of IRS resources.

The following objectives will be implemented to achieve this goal.

OBJECTIVES

- Detect and deter fraud, waste, abuse or other misconduct and promote the fair treatment of all taxpayers.
- Administer investigative programs to identify and mitigate potential corruption in IRS operations.
- Maintain an effective system of apprising IRS management of corruption within the IRS.
- Heighten integrity awareness to provide a deterrent effect against fraud, waste and misconduct, and to promote a greater understanding of the importance of a corruption-free IRS.
- Identify opportunities to reduce taxpayer burden, protect taxpayer rights and entitlements and improve taxpayer privacy and security.

STRATEGIES

- Develop proactive initiatives designed to detect illegal or improper acts by IRS employees or external entities that would attempt to corrupt IRS employees while in the performance of their duties or illegally interfere with the administration of internal revenue laws.
- Apply rigorous standards to audit and investigative products and services, such as *Government Auditing Standards*, and *PCIE Quality Standards for Investigations*.
- Investigate complaints of criminal or serious administrative misconduct by IRS employees in a thorough, fair and timely manner.

- Refer threat information to the IRS and investigate findings of corruption and employee misconduct that will result in a positive impact on tax administration.
- Promote TIGTA's mission through effective integrity presentations for IRS employees, law enforcement agencies, tax practitioners and community groups.
- Assess the adequacy of IRS programs to ensure both fair and equitable treatment of taxpayers, and taxpayer privacy and security.

OPERATIONAL
PROCESSES,
SKILLS,
TECHNOLOGY
& RESOURCES
REQUIRED

- A continuing process of communication is needed that fully informs both TIGTA's internal workforce and its external stakeholders of the value of focusing its investigative resources and operations on the three core areas of employee integrity; employee and infrastructure security; and external attempts to corrupt tax administration.
- Management information computer systems need to be reprogrammed to allow the collection of data that better represents the value of TIGTA's investigative and security efforts.

Goal 3. Be an Organization that Values Its People

The key to achieving the first two goals is a highly skilled and valued staff. TIGTA is challenged to meet current and emerging human capital needs brought about by such factors as the retirement wave created by the "baby boom" generation; increased need for advanced technological skills and knowledge in a rapidly changing 21st century work environment; and competition with the private sector to recruit the "best" and "brightest." TIGTA addresses these challenges by creating an environment that allows employees, individually and collectively, to perform at their greatest ability.

The following objective will be implemented to achieve this goal.

OBJECTIVE

Ensure a high-quality, diverse, motivated workforce with the knowledge, skills and abilities needed to produce quality products in an efficient and effective manner.

STRATEGIES

- Retain and recruit high-quality employees.
- Ensure employees have the needed knowledge and skills.
- Establish an effective succession plan for filling key management positions.
- Maintain a performance management system that rewards achievement consistent with TIGTA's mission and goals.
- Address any identified under-representation of minority groups.
- Administer a telecommuting program that allows TIGTA employees to do their work at the most appropriate location.
- Measure employee satisfaction biennially.

OPERATIONAL
PROCESSES,
SKILLS,
TECHNOLOGY &
RESOURCES
REQUIRED

- Develop an exit interview process that identifies the reasons employees leave TIGTA.
- Identify essential skills and competencies for each mission-critical occupation; once identified, conduct a skills/competency gap analysis to identify those areas warranting improvement.
- Develop and administer biennially an objective and effective employee survey based on professional consultation.
- Conduct outreach activities targeted at recruitment of minority groups identified as under-represented at TIGTA.
- Offer opportunities for employee career enhancement/development to ensure TIGTA has developed employees with the necessary knowledge, skills, and abilities to fill mission-critical positions as key management positions are left vacant due to anticipated workforce reductions, e.g., retirements.

Appendix I

Link Between Treasury Strategic Goals and Objectives and TIGTA Strategic Goals and Performance Measures

Treasury Strategic Goal	Treasury Strategic Objectives	TIGTA Strategic Goals and Performance Measures ²
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Ensure professionalism, excellence, integrity and accountability in the management and conduct of the Department of Treasury.</p>	<p>Protect the integrity of the Department of Treasury.</p>	<p>TIGTA Strategic Goal #1: Promote the economy, efficiency, and effectiveness of tax administration.</p> <ul style="list-style-type: none"> □ <i>Performance Measure:</i> Increase in financial accomplishments that result from audit and investigative activities. <p>TIGTA Strategic Goal #2: Protect the integrity of tax administration.</p> <ul style="list-style-type: none"> □ <i>Performance Measure:</i> Increase in the total taxpayer accounts impacted as a result of audit activities. □ <i>Performance Measure:</i> Percentage increase in positive results from investigative activities. <p>TIGTA Strategic Goal #3: Be an organization that values its people.</p> <ul style="list-style-type: none"> □ <i>Performance Measure:</i> Achieve at least a 75% positive response rate on employee satisfaction surveys.

² The definitions of the performance measures appear in Appendix II.

Appendix II

Definitions of Performance Measures

<p>Performance Measure: Increase in <i>financial accomplishments</i> that result from audit and investigative activities.</p>	<p><i>Financial accomplishments</i> are comprised of three distinct areas of audit and investigative activities:</p> <ol style="list-style-type: none"> 1) Potential increased revenue, and/or revenue protected is defined as: Total potential government revenue from either increased tax, interest and penalties from taxpayers, or denied refunds, identified in final audit reports issued during a fiscal year. 2) Questioned costs and funds that could be put to better use identified in audit reports issued in a fiscal year. Questioned costs are defined as: A cost that is questioned because of: (a) an alleged violation of a provision of a law, regulation, contract, or other requirement governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation (unsupported cost); or (c) a finding that expenditure of funds for the intended purpose is unnecessary or unreasonable. Questioned costs also include "disallowed costs," which means a cost that management has sustained or agreed should not be charged to the government. The term "funds put to better use" means funds that could be used more efficiently and effectively if management took actions to implement and complete an audit recommendation. 3) Protection of dollars at risk and potential financial recoveries, defined as: Monetary outcomes of closed investigations during a fiscal year, which includes tax assessments potentially compromised by a bribe, threat or embezzlement, value of government
--	---

	<p>property recovered, resources protected against malicious loss, dollar value of court ordered criminal and civil penalties, restitution and seizures, forfeitures, and recoveries.</p>
<p>Performance Measure: Increase in the total taxpayer accounts impacted as a result of audit activities.</p>	<p>Total number of taxpaying entities for whom rights and entitlements are protected, taxpayer burden is reduced or privacy and security over sensitive taxpayer data is improved because of audit recommendations made in audit reports issued during a fiscal year.</p> <p>The term “protect rights and entitlements” refers to the protection of due process (rights) granted to taxpayers by law, regulation, or IRS policies and procedures. The term “taxpayer burden” refers to the time saved by individuals or businesses in contacts, record keeping or preparation to comply with tax laws, regulations and IRS policies and procedures. The term “improved privacy and security” refers to the protection of taxpayer financial and account information (privacy) and the protection of tax-related processes, systems and programs (security).</p>
<p>Performance Measure: Percentage increase in positive results from investigative activities.</p>	<p>Positive results from investigative activities is defined as:</p> <p>Those cases within the universe of all TIGTA cases, that most accurately align with the mission of the organization, and provides the greatest impact on the protection of the integrity of the tax administration.</p> <p>This category would include closed criminal, civil, and administrative cases at the end of the fiscal year. The number of cases showing a positive result is then divided by the total cases closed in the fiscal year to arrive at a ratio. The percentage increase is then reflected in the expected change from one fiscal year to the next.</p>

<p>Performance Measure: Achieve at least a 75% positive response rate on employee satisfaction surveys.</p>	<p>A survey questionnaire is disseminated to all TIGTA employees. Employee surveys are conducted biennially, (FY 2003, 2005, etc.). All TIGTA employees are provided the opportunity to participate in the survey.</p> <p>The percentage is calculated by dividing the number of employee respondents indicating that TIGTA provides a positive work environment by the total number of employee respondents.</p>

DEPARTMENT OF THE TREASURY

Office of the Inspector General for Tax Administration

1125 15TH Street, NW, Room 700A
Washington, D.C. 20005



For more information, please visit our website at:
www.ustreas.gov/tigta