



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

DELEGATION ORDER No. 28 (Rev 8)  
EFFECTIVE DATE: July 22, 2024

### **Order of Succession and Designation to Act**

Authority: Inspector General Act of 1978, 5 U.S.C. §§ 401-424; the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 685; Treasury Order 115-01; Federal Vacancies Reform Act of 1998, 5 U.S.C. §§ 3345-3349d; Executive Order 12,656, Assignment of Emergency Preparedness Responsibilities (November 18, 1988); and Presidential Decision Directive 67, Enduring Constitutional Government and Continuity of Government Operations (October 21, 1998).

Purpose: To provide an order of succession for executive continuity of the Treasury Inspector General for Tax Administration (Inspector General) during periods of national emergency. To provide an order of succession in the event the Inspector General is temporarily or permanently unable to perform the functions and duties of the position by reason of absence, illness, death, resignation, termination, or other causes.

#### **1. Continuity of Operations**

During periods of national emergency declared by the President, or in situations in which the Office of the Treasury Inspector General for Tax Administration's (TIGTA) Continuity of Operations Plan has been activated, the principals occupying the following positions will, in the order stated, assume operational management of the organization in the absence of the Inspector General:

Principal Deputy Inspector General  
Deputy Inspector General for Investigations  
Deputy Inspector General for Audit  
Deputy Inspector General for Inspections and Evaluations  
Chief Counsel  
Deputy Inspector General for Mission Support/Chief Financial Officer (CFO)  
Chief Information Officer

This succession will be followed, in order of seniority in the position, by the Assistant Inspectors General for Investigations, followed, again in order of seniority in the position, by the Assistant Inspectors General for Audit, followed by the Deputy Chief Counsel, followed, again in order of seniority in the position, by the Directors, and Special Agent in Charge, Southeast Field Division.

## 2. Vacancies

a. Notwithstanding paragraph 1, in cases where there is a vacancy in the position of Inspector General under the Federal Vacancies Reform Act of 1998, including cases in which the incumbent dies, resigns, or is otherwise unavailable to perform the functions and duties of the position for the foreseeable future, the first assistant to the position shall perform the functions and duties of the Inspector General temporarily in an acting capacity subject to the time limitations of 5 U.S.C. § 3346. The first assistant shall be the principals occupying the following positions, in the order stated:

Principal Deputy Inspector General  
 Deputy Inspector General for Audit  
 Deputy Inspector General for Investigations  
 Deputy Inspector General for Inspections and Evaluations  
 Chief Counsel  
 Deputy Inspector General for Mission Support/CFO  
 Chief Information Officer

This succession will be followed, in order of seniority of the position, by the Assistant Inspectors General for Investigations, followed, again in order of seniority in the position, by the Assistant Inspectors General for Audit, followed by the Deputy Chief Counsel, followed, again in order of seniority in the position, by the Directors, and followed by the Special Agent in Charge, Southeast Field Division.

b. If the Inspector General position is vacant, the Principal Deputy Inspector General shall perform the delegable functions and duties of the position unless the position is filled on an acting basis pursuant to law as provided under paragraph 2.a.

## 3. Absences

If the Inspector General is absent, sick, or otherwise temporarily unavailable to perform his or her duties, operational management of TIGTA will devolve upon the persons and in the order described in paragraph 2.a.

## 4. Redelegation

The authority delegated in paragraphs 1, 2.b. and 3 may not be redelegated. The authority delegated in paragraph 2.a. is non-delegable by statute.

## 5. Vacancies and Acting Officials

For purposes of this delegation order, the principal occupying the position is the person holding a permanent appointment to the position. Persons filling the positions in an acting capacity do not substitute for principals. If a position is vacant or a principal occupying the position is absent or unavailable for any reason, including on detail to

another position or agency, authority passes to the next available principal in the order of succession.

A handwritten signature in cursive script that reads "Heather Hill".

Heather M. Hill  
Acting Inspector General for Tax Administration