



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

THE INSPECTOR GENERAL

December 21, 2020

Final External Peer Review Report

J. Russell George
Inspector General
Treasury Inspector General for Tax Administration (TIGTA)

This required external peer review was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Inspection and Evaluation Committee guidance as contained in the CIGIE *Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General*. The peer review was conducted from August 7, 2020 through December 21, 2020.

The CIGIE External Peer Review Team (Review Team) assessed the extent to which TIGTA met seven Blue Book standards, specifically: Quality Control; Planning; Data Collection and Analysis; Evidence; Records Maintenance; Reporting; and Follow-up. This assessment included a review of the TIGTA's internal policies and procedures, including Manual Chapter 800 (April 2020) and Office of Inspections and Evaluations IE Handbook (February 2020), implementing the seven CIGIE Quality Standards for Inspection and Evaluation (Blue Book), January 2012. It also included a review of selected inspection and evaluation reports issued between July 1, 2019 and June 30, 2020 to determine whether the reports complied with the covered Blue Book standards and TIGTA's internal policies and procedures.

The Review Team determined that the TIGTA's policies and procedures generally met the seven Blue Book standards addressed in the external peer review. Of the four reports reviewed, all generally met the Blue Book standards and complied with TIGTA's internal policies and procedures.

We have issued a letter dated December 21, 2020 (Enclosure 1) that sets forth findings identified during the peer review. TIGTA management officials provided a response to our draft letter (Enclosure 2).

Sandra D. Bruce
Acting Inspector General
U.S. Department of Education

Enclosures
As Stated

ENCLOSURE 1: Letter of Comment, Scope and Methodology – December 21, 2020

The Review Team selected the following four reports for review:

- “The Atlanta Submission Processing Center’s Security Posture Improved, but Other Weaknesses Were Identified,” 2020-IE-R001, November 18, 2019
- “The IRS Has Effectively Expanded Options for Taxpayers to Pay With Cash, but Participation Remains Low,” 2020-IE-R003, February 10, 2020
- “Physical Security Controls at the Kansas City Campus,” 2020-IE-R005, March 30, 2020
- “Controls Over the Pseudonym Program Need Improvements,” 2020-IE-R004, June 18, 2020

TIGTA issued seven reports during our period of review. Four of the seven reports were related to physical security controls. We selected the most recent of these reports for review, along with the three remaining reports.

Due to the impact of COVID-19, the Review Team conducted its review remotely. The work performed included reviews of policy that was provided electronically and project documentation that was made available through secured laptops provided by TIGTA. The Review Team also used available technology to interview relevant TIGTA staff and held an exit conference on October 22, 2020 via teleconference. The methods used to perform the work did not impact the Review Team’s ability to address the objective of the peer review.

RESULTS AND FINDINGS

INTERNAL POLICIES AND PROCEDURES

Based on the Review Team’s assessment, if implemented, TIGTA’s policies and procedures sufficiently address the seven required Blue Book standards.

COMPLIANCE WITH STANDARDS

The following is a summary of the Review Team’s assessment of the four reports against the seven Blue Book standards included in this review.

1. QUALITY CONTROL

The CIGIE standard for inspection work is: “Each OIG organization that conducts inspections should have appropriate internal quality controls for that work.” Key elements of this standard include establishing mechanisms for quality control, documenting those mechanisms, and ensuring adequate supervision.

All reviewed reports met the Quality Control standard and the associated internal policies and procedures.

2. PLANNING

The CIGIE standard for inspection work is: “Inspections are to be adequately planned.” Key elements of this standard include creating a work plan, coordination (both internal and external), and research.

All reviewed reports met the Planning standard and the associated internal policies and procedures.

3. DATA COLLECTION AND ANALYSIS

The CIGIE standard for inspection work is: “The collection of information and data will be focused on the organization, program, activity, or function being inspected, consistent with the inspection objectives, and will be sufficient to provide a reasonable basis for reaching conclusions.” This standard requires covered I&E organizations to describe the project’s sources of data and information in the supporting documentation, ensure information is appropriately scoped, employ procedures to ensure data reliability and validity, and ensure that the confidentiality of sources and sensitive information is safeguarded. Key elements of the standard related to data analysis include ensuring that data is reviewed for accuracy and reliability, information is appropriately presented and documented, procedures provide for supervisory review, and findings satisfy objectives.

All reviewed reports met the Data Collection and Analysis standard and the associated internal policies and procedures.

4. EVIDENCE

The CIGIE standard for inspection work is: “Evidence supporting inspection findings, conclusions, and recommendation should be sufficient, competent, and relevant and should lead a reasonable person to sustain the findings, conclusions, and recommendations.” Key elements of this standard include ensuring that evidence is sufficient to persuade a knowledgeable person of the validity of the related Findings and Recommendations, is collected and evaluated using reasonable methods, and has a logical relationship to the issue(s) being addressed.

All reviewed reports met the Evidence standard and the associated internal policies and procedures.

5. RECORDS MAINTENANCE

The CIGIE standard for inspection work is: “All relevant documentation generated, obtained, and used in supporting inspection findings, conclusions, and recommendations should be retained for an appropriate period of time.” Key elements of this standard include ensuring

that supporting information is effectively organized, provides a record of the nature and scope of the inspection, and provides sufficient information for supervisors to manage and evaluate staff; and that the organization has policies and procedures for document retention.

All reviewed reports met the Records Maintenance standard and the associated internal policies and procedures.

6. REPORTING

The CIGIE standard for inspection work is: “Inspection reporting shall present factual data accurately, fairly, and objectively and present findings, conclusions, and recommendations in a persuasive manner.” Key elements of this standard include ensuring that reporting is timely, accurate, and objective; provides sufficient context, describes objectives, scope, and methods; uses clear and concise language; and includes a statement that the inspection was conducted in accordance with the standards. The standard also requires that findings are supported by evidence, conclusions are logical inferences, and recommendations describe what should be corrected.

All reviewed reports met the Reporting standard and the associated internal policies and procedures.

7. FOLLOW-UP

The CIGIE standard for inspection work is: “Appropriate follow-up will be performed to ensure that any inspection recommendations made to Department/Agency officials are adequately considered and appropriately addressed.” Key elements of this standard include that the I&E organization determines whether agency officials take action to correct problems, performs follow-up work as appropriate to verify management actions, and considers prior recommendations and need for follow-up when planning and conducting new inspections.

All reviewed reports met the Follow-Up standard and the associated internal policies and procedures.

ENCLOSURE 2: Reviewed Organization Comments to Draft Report



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

November 23, 2020

Sandra D. Bruce
Acting Inspector General
Department of Education
550 12th Street, SW
Washington, D.C. 20202

Dear Ms. Bruce:

Thank you for the opportunity to comment on your November 10, 2020, draft external peer review report of the Treasury Inspector General for Tax Administration's (TIGTA) Office of Inspections and Evaluations. The scope of the review was limited to seven of the standards established by the Council of the Inspectors General on Integrity and Efficiency (the Blue Book standards). I am pleased that the peer review team concluded that our policies and procedures generally met the seven Blue Book standards addressed in the peer review, and that the reports reviewed generally met the seven Blue Book standards and complied with TIGTA's internal policies and procedures.

We would like to thank the peer review team, including all members from the Department of Education Office of the Inspector General (OIG), the Department of Justice OIG, and the Department of Defense OIG, for its thorough review of our operations.

Sincerely,

A handwritten signature in black ink that reads "J. Russell George". The signature is written in a cursive style.

J. Russell George
Inspector General