



March 28, 2024

Heather Hill
Acting Inspector General
Treasury Inspector General
for Tax Administration
901 D Street SW, Suite 600
Washington, DC 20024-2169

External Peer Review Report

Dear Acting Inspector General Hill:

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, December 2021*. The peer review was conducted from December 11, 2023, through February 20, 2024.

The Department of Labor's Office of Inspector General (DOL OIG) assessed the extent to which the Treasury Inspector General for Tax Administration (TIGTA) met the seven standards defined in CIGIE's *Quality Standards for Inspection and Evaluation, December 2020* (Blue Book), specifically: Independence, Competence, Planning, Evidence Collection and Analysis, Reporting, Follow-up, and Quality Control. This assessment included a review of TIGTA's internal policies and procedures implementing the seven required Blue Book standards, including the April 2019, April 2020, October 2021, and January 2023 versions of its Operations Manual Chapter 800 Series and Office of Inspections and Evaluations Handbook (May 2022). It also included a review of three selected inspection and evaluation reports issued between May and September 2023 to determine whether the reports complied with the seven Blue Book standards and TIGTA's internal policies and procedures.

Overall Conclusion

The DOL OIG determined that TIGTA's policies and procedures generally were consistent with the seven Blue Book standards. All three reviewed reports generally complied with the covered Blue Book standards. We have issued a separate Letter of Comment dated March 28, 2024, that describes findings that were not considered to significantly impact compliance with Blue Book standards.

Sincerely,



Larry D. Turner
Inspector General

Enclosures

ENCLOSURE 1: Scope and Methodology

The DOL OIG selected the following three reports for review:

- *Actions Are Being Taken to Reduce Risks to Employees Whose Names Are Required to Be Included on Internal Revenue Service Correspondence* (2023-IE-R004), May 8, 2023
- *Actions Are Needed to Address Inaccurate, Incomplete, and Inconsistent Taxpayer Assistance Center Information Provided to Taxpayers* (2023-IE-R006), July 31, 2023
- *Federal Acquisition Regulation Requirements Were Either Not Performed or Documented When Awarding and Administering Expert Witness Contracts* (2023-IE-R012), September 26, 2023

TIGTA issued 22 Inspections and Evaluations reports during our period of review. We selected the three reports based on various factors, such as agency concurrence or non-concurrence, subject matter, and period of performance. Our work included reviews of TIGTA's policies and procedures that TIGTA provided to us electronically, and project documentation that TIGTA provided through secured laptops. We applied the Blue Book as criteria for our assessment regarding TIGTA's implementation of the seven standards listed in the CIGIE's *Guide for Conducting External Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General, December 2021*.

We conducted the peer review remotely. The review team used available technology to request documents, discuss preliminary findings, and held a virtual exit conference on February 20, 2024. The methods used to perform the work did not impact the review team's ability to address the objective of the peer review.

ENCLOSURE 2: TIGTA's Comments to Draft Peer Review Report



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20024

March 20, 2024

The Honorable Larry D. Turner
Inspector General
United States Department of Labor
200 Constitution Avenue, NW
Room S-5502
Washington, DC 20210

Dear Inspector General Turner,

Thank you for the opportunity to comment on your draft external peer review report of the Treasury Inspector General for Tax Administration's Office of Inspections and Evaluations. We are pleased to receive a peer review rating of Pass. We appreciate the review team's periodic briefings on their review results and the opportunity to discuss our questions and perspective on their preliminary findings.

We are firmly committed to maintaining an effective system of quality controls and work continuously to improve our operations. We have provided a separate response to the findings and recommendations outlined in your Letter of Comment.

We would like to thank the Department of Labor Office of the Inspector General's peer review team for its thorough review of our operations.

If you have any questions regarding the response, please contact Russell P. Martin, Deputy Inspector General for Inspections and Evaluations, at (978) 809-0296.

Sincerely,

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

Heather M. Hill
Acting Inspector General.