

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Fiscal Year 2020 Mandatory Review of Compliance With the Freedom of Information Act

July 8, 2020

Reference Number: 2020-10-038

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This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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HIGHLIGHTS: Fiscal Year 2020 Mandatory Review of Compliance With the Freedom of Information Act



Final Audit Report issued on July 8, 2020
Reference Number 2020-10-038

Why TIGTA Did This Audit

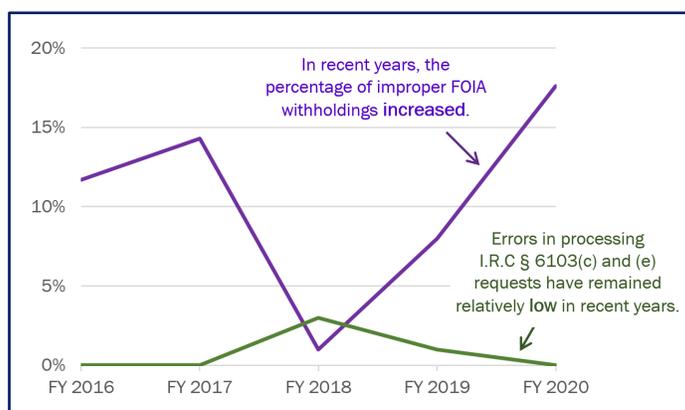
The overall objective of this audit was to determine whether the IRS improperly withheld information requested by taxpayers in writing based on Freedom of Information Act (FOIA) exemption 5 United States Code (U.S.C.) Section (§) 552(b)(7) or Internal Revenue Code (I.R.C.) § 6103 or by replying that responsive records were not available or did not exist. TIGTA is required to conduct periodic audits in this area and report the results to Congress.

Impact on Taxpayers

Taxpayers may request information from the IRS through the FOIA. However, a section of the FOIA, 5 U.S.C. § 552(b)(7), allows certain records or information compiled for law enforcement purposes to be withheld. Taxpayers may also request information from the IRS through I.R.C. § 6103(c) and (e). While I.R.C. § 6103 protects the confidentiality of taxpayer returns and return information, it does allow the taxpayer, or a person designated by the taxpayer, to request and receive tax information. If the IRS does not process requests under these statutes correctly, taxpayers do not receive the information to which they are entitled.

What TIGTA Found

TIGTA reviewed a statistical sample of 87 of the 2,101 Fiscal Year (FY) 2019 FOIA requests for which the IRS denied the requested information either partially or fully based on exemption (b)(7) or replied that no responsive records were available. TIGTA also reviewed all 43 FY 2019 I.R.C. § 6103(c) and (e) requests documented in the Automated Freedom of Information Act (AFOIA) system for which the IRS withheld information from the requestor. While TIGTA determined that information was properly withheld in most cases, the Disclosure Office did not follow FOIA requirements when redacting information in 15 cases.



For 13 of the 15 cases, the disclosure caseworkers improperly withheld information using FOIA exemption (b)(7). For example, although the Discriminant Information Function score, which helps prioritize potential examination work, was properly withheld, the reason code, which is not protected under exemption (b)(7)(E), was improperly withheld. Even though managers reviewed all 13 cases, they did not identify the employees' mistakes.

Additionally, for five of the 15 cases, the AFOIA system covered the exemption citation for the redaction because of a systemic error. Managers would not have been able to identify the missing exemptions because this occurred after managers reviewed the cases and before the requested documents were sealed and sent to the requestor. The AFOIA system is outdated and does not always include the exemption citations on fully and partially redacted pages. The Disclosure Office plans to replace the aging AFOIA system with a new system called FOIA Xpress in June 2020.

The Disclosure Office properly processed all 43 I.R.C. § 6103(c) and (e) information requests.

What TIGTA Recommended

The Chief Privacy Officer should communicate the results of this audit to educate disclosure caseworkers and managers about the redaction requirements for Discriminant Information Function scores and reason codes.

In their response, IRS management agreed with our recommendation.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

July 8, 2020

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2020 Mandatory Review of Compliance
With the Freedom of Information Act (Audit # 202010018)

This report presents the results of our review to determine whether the Internal Revenue Service improperly withheld information requested by taxpayers in writing based on the Freedom of Information Act exemption 5 United States Code Section 552(b)(7) or Internal Revenue Code Section 6103 or by replying that responsive records were not available or did not exist. We are required to conduct periodic audits in this area and report the results to Congress. This review is included in our Fiscal Year 2020 Annual Audit Plan and addresses the major management and performance challenge of *Protecting Taxpayer Rights*.

Management's complete response to the draft report is included as Appendix IV.

Copies of this report are also being sent to the Internal Revenue Service managers affected by the report recommendation. If you have questions, please contact me or Heather Hill, Assistant Inspector General for Audit (Management Services and Exempt Organizations).



Fiscal Year 2020 Mandatory Review of Compliance With the Freedom of Information Act

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Background

Taxpayers may request information from the Internal Revenue Service (IRS) through the Freedom of Information Act (FOIA)¹ and Internal Revenue Code (I.R.C.) Section (§) 6103.

FOIA requests

The FOIA requires Federal Government agencies to make records available to the public upon request unless specifically exempted. For example, United States Code (U.S.C.) § 552(b)(7) allows certain records or information compiled for law enforcement purposes to be withheld, but only to the extent that the production of such law enforcement records or information:²

- Could reasonably be expected to interfere with enforcement proceedings.
- Would deprive a person of a right to a fair trial or an impartial adjudication.
- Could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- Could reasonably be expected to disclose the identity of a confidential source or information furnished by a confidential source.
- Would disclose techniques, procedures, or guidelines for law enforcement investigations or prosecutions, if such disclosure could reasonably be expected to risk circumvention of the law.
- Could reasonably be expected to endanger the life or physical safety of any individual.

The IRS's Automated Freedom of Information Act (AFOIA) system shows that the IRS Disclosure Office closed 8,014 FOIA requests during Fiscal Year (FY) 2019.³ The IRS Disclosure Office processes all written FOIA requests.

I.R.C. § 6103

I.R.C. § 6103 protects the confidentiality of taxpayer returns and return information. However, it does allow the taxpayer, or a person designated by the taxpayer, to request and receive the taxpayer's tax return and return information. The IRS's AFOIA system shows that the IRS Disclosure Office closed 315 I.R.C. § 6103(c) or (e) requests in FY 2019. Although the IRS Disclosure Office is tasked with responding to written requests for IRS information, other IRS offices having custody of taxpayer records may also process written requests for information made under I.R.C. § 6103. The IRS does not track I.R.C. § 6103 information requests received and

¹ 5 United States Code § 552.

² 5 U.S.C. § 552(b)(7).

³ A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30. The IRS Disclosure Office is part of the IRS's Office of Privacy, Governmental Liaison, and Disclosure, which is responsible for timely compliance with the FOIA and I.R.C. § 6103. The AFOIA system is a case management system designed to help the IRS comply with the legal requirements for processing public requests for information and store information about program and agency work. The AFOIA system also helps caseworkers efficiently use their subject matter expertise through electronic redaction of documents and workload management.



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processed by other offices. Therefore, the complete population of I.R.C. § 6103 requests processed by the IRS in FY 2019 is unknown.

Processing of FOIA and I.R.C. § 6103 information requests

The IRS Disclosure Office accepts FOIA and I.R.C. § 6103 information requests via FAX or mail. When a request is received, the IRS scans the request into the AFOIA system and a disclosure manager assigns the request to a disclosure caseworker. If the request includes all necessary information, the disclosure caseworker will conduct a search for responsive records. If there are no records that are responsive to the request, the IRS will send a letter notifying the requestor. If responsive records are located, the disclosure caseworker will review to determine if any information should be withheld. The IRS then responds to the requestor via letter providing all requested information or providing partial information and explaining why certain parts of the requested documentation have been redacted.

The IRS Disclosure Office is tasked with responding to written requests for IRS information. Other IRS offices having custody of taxpayer records may also process written or verbal requests for information made under I.R.C. § 6103. The IRS Disclosure Office does not track I.R.C. § 6103 information requests received and processed by other offices. For this audit, we only reviewed written requests to the IRS Disclosure Office.

Treasury Inspector General for Tax Administration (TIGTA) reporting requirements and limitations

Section 1102(d)(3)(a) of the IRS Restructuring and Reform Act of 1998 requires TIGTA to conduct periodic audits of determinations made by the IRS to deny written requests to disclose information to taxpayers on the basis of I.R.C. § 6103 or FOIA exemption (b)(7).⁴ In accordance with this statutory requirement, the scope of our review addressed closed FOIA requests for which the information requested was either denied in full or in part under FOIA exemption (b)(7) or the IRS replied that no responsive records were available. For I.R.C. § 6103 subsection (c) or (e) requests, which are requests for tax return information made by either the individual taxpayer or by a designee of the taxpayer, we reviewed requests that were tracked on the AFOIA system that were denied or the IRS replied that no responsive records were available.⁵ See Appendix I for additional information about the objective, scope, and methodology.

⁴ For Section 1102(d)(3)(a), see Pub. L. No. 105-206, 112 Stat. 685; Pub. L. No. 105-206, 112 Stat. 703 § 1102(d)(3)(A); for I.R.C. § 6103, see I.R.C. § 6103 (2009); and for FOIA exemption (b)(7), see 5 U.S.C. § 552 (2010).

⁵ Because the IRS does not track I.R.C. § 6103 information requests processed by other offices, the scope of our audit was limited to only those I.R.C. § 6103 information requests received and processed by the IRS Disclosure Office.



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Results of Review

We reviewed a statistical sample of 87 of the 2,101 FOIA exemption (b)(7) requests for FY 2019 as well as all 43 FY 2019 I.R.C. § 6103(c) and (e) requests documented in the AFOIA system for which the IRS withheld information from the requestor.⁶ In most cases, the IRS properly withheld information. However, for 15 (17 percent) of the 87 cases reviewed, the Disclosure Office did not follow FOIA requirements when redacting information. Managers reviewed these cases for accuracy and completeness but did not identify the mistakes. We did not identify disclosure errors for any of the 43 I.R.C. § 6103(c) and (e) cases.

Freedom of Information Act Requirements Were Not Always Followed When Redacting Information

Analysis showed that the Disclosure Office did not follow FOIA requirements when redacting information for 15 (17 percent) of the 87 cases reviewed. For 13 of these 15 cases, the disclosure caseworkers improperly withheld information using FOIA exemption (b)(7). Of these 13 cases, six cases properly withheld the Discriminant Information Function (DIF) score; however, the DIF Reason Code, which is not protected under exemption (b)(7)(E), was improperly withheld.⁷ In March 2019, the IRS provided additional training to all disclosure caseworkers and managers responsible for processing and reviewing FOIA requests; however, our results show there is still confusion applying the exemption for DIF scores and reason codes. For example, disclosure employees processed three of the six cases after this training. IRS management agreed that disclosure caseworkers erroneously withheld the information given that the release of this information would not disclose law enforcement techniques that would risk circumvention of the law.

For the remaining seven cases, disclosure caseworkers incorrectly withheld miscellaneous information. For example, disclosure caseworkers improperly redacted:

- The name of third-party contacts and sale dates on some pages (but did not redact the same information on others).
- The "Audit Steps" from the Lead Sheets even though that information is not exempt under (b)(7).
- A publicly available Internal Revenue Manual.
- Miscellaneous notes from the Examining Officer's Activity Record.
- E-mails that did not disclose any sensitive information.

⁶ See Appendix I for details on our sampling methodology. There were 8,014 FOIA requests closed on the AFOIA system in FY 2019. For 2,101 requests, the requests were denied, either partially or fully, based on the (b)(7) exemption or the IRS replied that no responsive records were available. Denials of information do not include the "no responsive records" requests. We included these cases in our universe to determine if specialists erroneously closed cases as no responsive records instead of possibly providing available information, if allowed.

⁷ The DIF score is a computerized score of tax returns using a mathematical technique to classify returns for their examination potential. In general, the higher the score, the greater the probability exists of significant tax change. After the returns are scored, manual screening is used to identify the issues in need of examination and to eliminate those returns not warranting examination.



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IRS management stated that disclosure caseworker errors sometimes occurred because cases may involve hundreds to thousands of pages. IRS management agreed that the caseworkers should not have redacted any of this information. Managers reviewed all 13 cases for which information was improperly withheld, but they did not identify these errors.

Additionally, for five of the 15 cases, the AFOIA system covered the citation for the disclosure exemption. Managers would not have been able to identify the missing exemptions because this occurred after managers reviewed the cases and before the requested documents were sealed and sent to the requestor. Although caseworkers properly redacted the information associated with the missing citations (three of these five cases also had other information improperly withheld using FOIA exemption (b)(7) and were included among the 13 exception cases discussed previously), the law requires every redaction made by a disclosure caseworker to cite the exemption to inform the requestor why the information was withheld.⁸ IRS management stated this was due to a systemic error in the AFOIA system. The system is outdated and does not always include the exemptions for fully and partially redacted pages. The IRS Disclosure Office plans to replace the aging AFOIA system with a new system called FOIA Xpress in June 2020. During the audit, the IRS tested the FOIA Xpress system and confirmed that this systemic issue will no longer occur.

Based on our sample results, we estimate the IRS did not follow FOIA requirements for 369 FOIA information requests in FY 2019.⁹ Although the IRS properly releases thousands of pages in response to information requests each year, if it does not process requests under these statutes correctly, taxpayers do not receive the information to which they are entitled. Additionally, the IRS's ability to properly redact information from a FOIA request is essential in maintaining the public's trust and ensuring transparency in the Federal Government. Figure 1 shows that, in recent years, errors in processing I.R.C. § 6103(c) and (e) requests have remained relatively low according to our audit results.

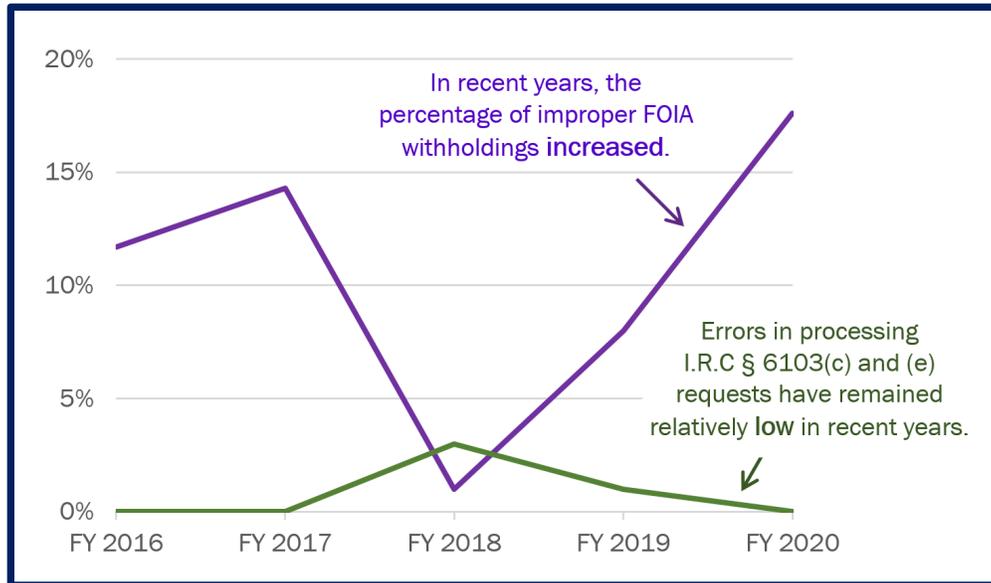
⁸ 26 C.F.R. § 601.702.

⁹ See Appendix II for details. Our stratified sample was selected using a 95 percent confidence interval, 5 percent error rate, and 4 percent precision factor. When projecting the results of our statistical sample, we are 95 percent confident that the actual number of requests for which FOIA requirements were not followed when redacting information is between 209 and 528 information requests (for which the 209 and 528 represent the lower and upper range, respectively).



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Figure 1: Percentage of Improper FOIA and I.R.C. § 6103 Information Request Withholdings Identified in TIGTA Audits (FYs 2016 – 2020)



Source: TIGTA audit reports issued in FYs 2016 through 2020. See Appendix III for a list of the previous reports.

However, if management had identified and corrected the errors associated with DIF reason codes and AFOIA citations, the percentage of errors in this year's review would have dropped to approximately 8 percent.

The Chief Privacy Officer should:

Recommendation 1: Communicate the results of this audit to educate disclosure caseworkers and managers about the redaction requirements for DIF scores and reason codes.

Managements Response: The IRS agreed with this recommendation. The Chief Privacy Officer will issue a memorandum to all disclosure personnel reminding them of the requirement in Internal Revenue Manual 11.3.13.9.4.2 to continue to properly redact the DIF score and properly release the DIF reason code.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to determine whether the IRS improperly withheld information requested by taxpayers in writing based on the FOIA exemption 5 U.S.C. § 552(b)(7) or I.R.C. § 6103 or by replying that responsive records were not available or did not exist. To accomplish our objective, we:

- Determined and reviewed the applicable policies, procedures, and controls that are in place to provide reasonable assurance that the IRS complies with the FOIA and I.R.C. § 6103 when denying information.
- Determined whether IRS disclosure officers are adhering to statutory requirements when denying written requests received from taxpayers under the FOIA.
 - Obtained an AFOIA system extract for October 1, 2018, through September 30, 2019 (FY 2019), and identified 2,101 FOIA cases closed as denied or partially denied and/or for which the IRS replied that responsive records did not exist.¹ The extract also included all closed I.R.C. § 6103(c) and (e) requests tracked in the AFOIA system.²
 - Reviewed a statistically valid stratified sample of 87 of the 2,101 cases. Our stratified sample was selected using a 95 percent confidence interval, 5 percent overall error rate, and 4 percent precision factor. The contracted statistician assisted with developing the sampling plan.
 - Discussed any exception cases with Privacy, Governmental Liaison, and Disclosure management and obtained agreement. We projected the exception cases to the FOIA population of 2,101 requests. The contracted statistician ensured the accuracy of the projection.
- Determined whether IRS disclosure officers are adhering to legal requirements when denying written requests received from taxpayers under I.R.C. § 6103.
 - From the AFOIA system extract obtained above, identified and reviewed all 43 I.R.C. § 6103 cases for which the request was rejected or the request was closed when the IRS determined that responsive records did not exist to determine if the decision to withhold information was appropriate and the record search was adequately documented.³

Performance of This Review

This review was performed with information obtained from the Office of Privacy, Governmental Liaison, and Disclosure in Washington, D.C., during the period September 2019 through March 2020. We conducted this performance audit in accordance with generally accepted

¹ By law, tax records may not be disclosed to any individual unless authorized by I.R.C. § 6103.

² I.R.C. § 6103(c) and (e) requests are requests for tax return information made by either the individual taxpayer or by a designee of the taxpayer.

³ We reviewed 100 percent of the I.R.C. § 6103 requests for which the request was rejected or the request was closed when the IRS determined that responsive records did not exist.



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government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major contributors to the report were Heather Hill, Assistant Inspector General for Audit (Management Services and Exempt Organizations); Carl Aley, Director; David Bueter, Audit Manager; Nicole Blank, Lead Auditor; and John Jarvis, Senior Auditor.

Validity and Reliability of Data From Computer-Based Systems

We received the AFOIA extract from the IRS Office of Privacy, Governmental Liaison, and Disclosure and performed tests to assess the reliability of the data. We reviewed the data and compared the record numbers in the FY 2019 AFOIA extract with the extract for the FY 2018 period to determine if the number of records seemed reasonable. We also confirmed that there were no duplicate records. Additionally, we compared a judgmental sample⁴ of five FOIA records and five I.R.C. § 6103(c) and (e) records from the FY 2019 AFOIA extract with the actual AFOIA system (source) for reliability of data. Finally, we interviewed agency officials who are knowledgeable about the data and determined that the FOIA and I.R.C. § 6103 data in the FY 2019 AFOIA extract are sufficiently reliable for the purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: IRS policies, operating procedures, laws, and regulations related to the receipt, disposition, and resolution or denials of requests for information made under the FOIA or I.R.C. § 6103. We evaluated these controls by reviewing source documents, interviewing management, and reviewing I.R.C. § 6103(c) and (e) information requests and a statistically valid sample of closed FOIA information requests based on exemption (b)(7).

⁴ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.



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Appendix II

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Taxpayer Rights and Entitlement – Potential; 369 responses to FOIA information requests for which FOIA requirements were not followed when redacting information (see Recommendation 1).

Methodology Used to Measure the Reported Benefit:

We reviewed a statistically valid sample of 87 information requests from a population of 2,101 FOIA requests closed during FY 2019 as either of the following:

- Denied or partially denied with FOIA exemption (b)(7) cited as one of the reasons for withholding information.
- The IRS replied that responsive records did not exist.

We identified 15 (17 percent) of 87 requests for which FOIA requirements were not followed when redacting information. Figure 1 shows how we estimate the Disclosure Office improperly followed FOIA requirements in 369 FOIA requests.¹

Figure 1: Estimated Number of FOIA Requests With Improperly Withheld Information

Strata	Population of FOIA Requests	Sample Size	Requests With Improperly Withheld Information	Percentage in Sample	Estimated Number in Population
Denials	50	15	0	0%	0
Partial Denials	1,475	60	15	25%	369
No Responsive Records	576	12	0	0%	0
Total	2,101	87	15	N/A	369

Source: Statistician projections based on audit results.

Management’s Response: The IRS partially agreed with our outcome measure stating that the FOIA exemptions not visible on certain pages of redacted documents did not diminish the information withheld and were resolved with the rollout of FOIA Xpress.

¹ Our stratified sample was selected using a 95 percent confidence interval, 5 percent error rate, and 4 percent precision factor. When projecting the results of our statistical sample, we are 95 percent confident that the actual total amount is between 209 and 528 (for which the 209 and 528 represent the lower and upper range, respectively).



Fiscal Year 2020 Mandatory Review of Compliance With the Freedom of Information Act

The information was appropriately withheld, and the IRS final response letter provided the requestors with notification of the exemption(s) used, along with a direct contact number for the IRS's "FOIA Public Liaison" should requestors have questions or concerns.

Office of Audit Comment: We believe that the outcome measure is valid and reasonable as presented. Disclosure caseworkers improperly withheld information using FOIA exemption (b)(7) for 13 of the 15 exception cases. Although information was appropriately withheld for the remaining two cases, the law also requires every redaction made by a disclosure caseworker to cite the exemption to inform the requestor why the information was withheld. The IRS final response cover letter does not accomplish this requirement because it does not crosswalk the list of exemptions in the cover letter to the actual redactions within the information provided to the requestor. Furthermore, offering requestors a telephone number to call for questions does not provide relief for noncompliance with the law.



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Appendix III

Previous Audit Reports Related to This Statutory Review

TIGTA, Ref. No. 2016-30-072, *Fiscal Year 2016 Statutory Review of Compliance With the Freedom of Information Act* (Sept. 2016).

TIGTA, Ref. No. 2017-30-075, *Fiscal Year 2017 Statutory Review of Compliance With the Freedom of Information Act* (Sept. 2017).

TIGTA, Ref. No. 2018-10-058, *Fiscal Year 2018 Statutory Review of Compliance With the Freedom of Information Act* (Sept. 2018).

TIGTA, Ref. No. 2019-10-057, *Fiscal Year 2019 Statutory Review of Denials of Freedom of Information Act and Internal Revenue Code Section 6103 Requests* (Sept. 2019).



**Fiscal Year 2020 Mandatory Review of
Compliance With the Freedom of Information Act**

Appendix IV

Management's Response to the Draft Report

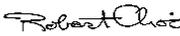


CHIEF PRIVACY OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 19, 2020

MEMORANDUM FOR MICHAEL E. MCKENNEY
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Robert Choi 
Chief Privacy Officer

SUBJECT: Draft Audit Report - Fiscal Year 2020 Mandatory Review of
Compliance With the Freedom of Information Act
(Audit # 202010018)

Thank you for the opportunity to respond to the above referenced draft audit report. The IRS remains committed to openness in government to ensure public trust and to support the ideals of transparency, public participation and collaboration. We appreciate your recognition of the positive steps taken by the IRS to operate an effective Freedom of Information Act (FOIA) program.

We partially agree with the outcome measure cited in the report and generally with the overall recommendation. We value TIGTA identifying a functionality issue with our antiquated Automated Freedom of Information Act (AFOIA) system involving FOIA exemptions not being visibly present on certain pages of redacted documents. However, this issue did not diminish the information withheld and was resolved with the roll out of FOIAXpress. The information was appropriately withheld, and the requesters received notification, within the IRS final response letter, of the exemption(s) used along with a direct contact number for our "FOIA Public Liaison", should they have questions or concerns.

Attached is a detailed response outlining our corrective action.

We will continue to ensure that the provisions of the Freedom of Information Act, the Privacy Act and Internal Revenue Code Section 6103 are followed. If you have any questions, please contact me at 202-317-6449, or a member of your staff may contact Maribel De La Rocha, Associate Director, Disclosure at 213-772-4568.

Attachment



Fiscal Year 2020 Mandatory Review of Compliance With the Freedom of Information Act

Attachment
TIGTA Audit # 202010018

Recommendation 1: The Chief Privacy Officer should communicate the results of this audit to educate disclosure caseworkers and managers about the redaction requirements for DIF scores and reason codes.

Corrective Action: The IRS agrees with this recommendation. The Chief Privacy Officer will issue a memorandum to all Disclosure personnel reminding them of the requirement in IRM 11.3.13.9.4.2 to continue to properly redact the Discriminant Information Function score and properly release the Discriminant Information Function Reason Code.

Implementation Date: November 15, 2020

Responsible Official(s): Chief Privacy Officer (Associate Director, Disclosure)



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Appendix V

Abbreviations

AFOIA	Automated Freedom of Information Act
DIF	Discriminant Information Function
FOIA	Freedom of Information Act
FY	Fiscal Year
I.R.C.	Internal Revenue Code
IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration
U.S.C.	United States Code