



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DELEGATION ORDER No. 28 (Rev 7)  
EFFECTIVE DATE: February 1, 2021

**Order of Succession and Designation to Act**

**Authority:** Inspector General Act of 1978, as amended, 5 U.S.C. app. 3 (2018); 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. §§ 3345-49 (2018); 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 (the Organization) 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:

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  
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 Deputy Assistant Inspectors General for Investigations, and followed by the Special Agent in Charge, South East Field Division.

## 2. Vacancies

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 (2018). The first assistant shall be the principals occupying the following positions, in the order stated:

- 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/Chief Financial Officer
- 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 Deputy Assistant Inspectors General for Investigations, and followed by the Special Agent in Charge, South East Field Division.

## 3. Absences

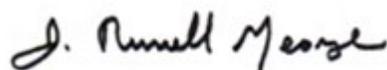
If the Inspector General is absent, sick, or otherwise temporarily unavailable to perform his or her duties, operational management of the Organization will devolve upon the persons and in the order described in paragraph 2.

## 4. Redelegation

The authority delegated in paragraphs 1 and 3 may not be redelegated. The authority delegated in paragraph 2 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.



J. Russell George  
Inspector General