



**Treasury
Inspector
General for
Tax
Administration**

Issued on November 27, 2012

**REVIEW OF CRIMINAL INVESTIGATION'S
RELOCATION INCENTIVES AND POST OF DUTY
NEUTRAL PROGRAM**

WHAT TIGTA FOUND

TIGTA found that improvements are needed in Criminal Investigation's use of relocation incentives and the implementation of the Post of Duty Neutral Program. Criminal Investigation has encouraged its employees to relocate to the National Headquarters office in Washington, D.C., to gain national experience as part of its draft Special Agent Leadership Strategy. As a result, Criminal Investigation has significantly increased the amount of permanent change of station and temporary change of station relocation incentives granted to its employees by almost \$1.2 million (407 percent) over five years (2007 through 2011).

TIGTA also found the relocation incentive requests reviewed adequately documented the special or unique competencies required for the position and demonstrated how the individual was qualified for the position. However, TIGTA believes the decision to pay the incentive would be stronger if the documentation included a list of applicants who applied for the position and information related to their qualifications.

Furthermore, TIGTA found two cases where the certification managers did not recommend approval for two relocation incentive requests. However, the secondary reviewer approved the request without documenting the basis for disregarding the recommendations made by the certification managers. Additionally, TIGTA found that two requests were not properly approved.

Lastly, TIGTA identified significant weaknesses within the Criminal Investigation Post of Duty Neutral Program. Criminal Investigation has not finalized the policy, identified the employee requirements to participate in the program, or defined the metrics to evaluate the program's effectiveness. Additionally, Criminal Investigation has not documented the methodology used for the reduced per diem rates, and the policy is not consistently applied among program participants.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/iereports/2013reports/2013ier002fr.pdf>

Inspections and Evaluations

Highlights

Highlights of Report Number: 2013-IE-R002 to the Internal Revenue Service Chief Criminal Investigation

WHY TIGTA DID THIS STUDY

This project was initiated to determine whether decisions made to relocate Criminal Investigation executives and senior managers, or reassign their posts of duty to post of duty neutral, complied with travel policies, procedures, and regulations.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Chief, Criminal Investigation, ensure adequate documentation is prepared and maintained to support management's decision to approve or deny each relocation incentive, evaluate the effectiveness of temporary change of station and permanent change of station assignments, and revise and finalize the Special Agent Leadership Strategy.

TIGTA also recommended that the Chief ensure that the policy for the Post of Duty Neutral Program is revised and finalized. The Chief should also determine whether the Program is cost effective.

The IRS agreed with the recommendations. The Chief, Criminal Investigation, plans to assess the effectiveness of the temporary change of station and permanent change of station assignments, and review and revise the relocation program's mobility policies. Additionally, the Chief plans to require that documentation to support the relocation incentive includes the pool of candidates that applied for the position, as applicable. The Chief also plans to determine whether the Criminal Investigation Post of Duty Neutral Program is cost effective and viable. If the Post of Duty Neutral Program is deemed viable, the program's policies and procedures are expected to be enhanced.

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