

OFFICE OF TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

Date: October 1, 2002

(500)-130.9 Information Quality

The Department of the Treasury disseminates a variety of information to the public. Section 515 of the Treasury and General Government Appropriations Act for Fiscal Year 2001 [[Public Law 106-554](#)] requires Federal agencies to issue guidelines ensuring and maximizing the quality, utility, objectivity, and integrity of disseminated information.

130.9.1 Background

While Federal agencies have disseminated information to the public for decades, that information was principally disseminated by making paper copies. Now, however, the Internet has changed that way of communicating.

Section 515 builds upon the existing Government-wide responsibility to ensure information quality. According to the [Paperwork Reduction Act \(PRA\)](#), the agency Chief Information Officer (CIO) must manage information resources to “improve the integrity, quality, and utility of information to all users within and outside the agency, including capabilities for ensuring dissemination of public information, public access to government information, and protections for privacy and security.”

130.9.2 Purpose

This guidance should be used to ensure and maximize the quality of disseminated information. These guidelines are based on the Office of Management and Budget (OMB) guidelines published in the Federal Register on September 28, 2001, January 3, 2002, and February 22, 2002. Refer to [Federal Register Vol. 67, No. 36, page 8452, February 22, 2002](#), “Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Republication.”

130.9.3 Scope

Treasury has developed department-wide guidance. This document provides the process that TIGTA will use for disseminating quality information.

Disseminated information refers to information TIGTA posts on the Internet. This information may be disseminated to the public in any medium including textual, graphic, narrative, numerical, or audiovisual forms. This also includes information where TIGTA directs a third party to distribute information.

The guidelines do not override other compelling interests such as privacy, trade secrets, intellectual property, and other confidential protections, nor do they create or establish any legal rights.

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These guidelines do not do not apply to Hyperlinks to information (non-TIGTA sources) that others disseminate. In addition, the guidelines do not apply to opinions where TIGTA makes it clear that the material is an opinion or the agency's view rather than fact. Further, the guidelines do not apply to information disseminated in the following contexts:

- Government employees or agency contractors or grantees.
- Intra- or inter-agency use or sharing of government information.
- Correspondence with individual persons, press releases, archival records, public filings, subpoenas or adjudicative processes.
- Response to requests for agency records under the Freedom of Information Act, the Privacy Act, the Federal Advisory Committee Act, or other similar laws.
- information presented to Congress (as part of the legislative or oversight processes; e.g., testimony of officials, information or drafting assistance provided to Congress in connection with pending or proposed legislation) that is not simultaneously disseminated to the public; and
- procedural, operational, policy and internal manuals prepared for the management and operations of TIGTA that are not primarily intended for public dissemination.

130.9.4 Definitions

Affected Persons are people who may benefit or be harmed by the disseminated information. This includes persons who are seeking to address information about themselves as well as persons who use information.

Dissemination means agency initiated or sponsored distribution of information to the public (see [5 C.F.R. 1320.3\(d\) \(definition of "Conduct or Sponsor"\)](#)). Dissemination does not include distribution limited to government employees or agency contractors or grantees; intra- or inter-agency use or sharing of government information; and responses to requests for agency records under the Freedom of Information Act, the Privacy Act, the Federal Advisory Committee Act or other similar law. This definition also does not include distribution limited to correspondence with individuals or persons, press releases, archival records, public filings, subpoenas or adjudicative processes.

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Government information means information created, collected, processed, disseminated, or disposed of by or for the Federal Government.

Influential Treasury defines influential data/information as that which has a genuinely clear and substantial impact at the national level and on major public and private policy decisions as they relate to Federal financial issues. The accuracy of this data is significant due to the critical nature of these decisions.

Information for purposes of the data quality law, Section 515, means any communication or representation of knowledge such as facts or data, in any medium or form, including textual, numerical, graphic, cartographic, narrative, or audiovisual forms. This definition includes information that an agency disseminates from a web page, but does not include the provision of hyperlinks to information that others disseminate. Unlike the OMB Circular 130 definition, this definition does not include opinions, where the agency's presentation makes it clear that what is being offered is someone's opinion rather than fact or the agency's views.

Information dissemination product means any book, paper, map, machine-readable material, audiovisual production, or other documentary material, regardless of physical form or characteristic, an agency disseminates to the public. This definition includes any electronic document, CD-ROM, or web page.

Integrity refers to the security of information -- protection of the information from unauthorized access or revision, to ensure that the information is not compromised through corruption or falsification.

Objectivity involves two distinct elements: presentation and substance.

1. Disseminated information must be presented in an accurate, clear, complete, and unbiased manner. This involves whether the information is presented within a proper context. Sometimes, in disseminating certain types of information to the public, other information must also be disseminated in order to ensure an accurate, clear, complete, and unbiased presentation. Also, the agency needs to identify the sources of the disseminated information (to the extent possible, consistent with confidentiality protections) and, in a scientific, financial, or statistical context, the supporting data and models, so that the public can assess for itself whether there may be some reason to question the objectivity of the sources. Where appropriate, data should have full, accurate, transparent documentation, and error sources affecting data quality should be identified and disclosed to users.

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2. In addition, "objectivity" involves a focus on ensuring accurate, reliable, and unbiased information. In a scientific, financial, or statistical context, the original and supporting data shall be generated, and the analytic results shall be developed, using sound statistical and research methods.

Quality is an encompassing term comprising utility, objectivity, and integrity. Therefore, the guidelines sometimes refer to these four statutory terms, collectively, as "quality."

Reproducibility means that documented methods are capable of being used on the same data set to achieve a consistent result. For information judged to have more (less) important impacts, the degree of imprecision that is tolerated is reduced (increased). If agencies apply the reproducibility test to specific types of original or supporting data, the associated guidelines shall provide relevant definitions of reproducibility (e.g., standards for replication of laboratory data). With respect to analytic results, "capable of being substantially reproduced" means that independent analysis of the original or supporting data using identical methods would generate similar analytic results, subject to an acceptable degree of imprecision or error.

Transparent refers to a clear description of the methods, data sources, assumptions, outcomes, and related information that will allow a data user to understand how the information product was designed or produced.

Utility refers to the usefulness of the information to its intended users, including the public. In assessing the usefulness of information that the agency disseminates to the public, the agency needs to consider the uses of the information not only from the perspective of the agency but also from the perspective of the public. As a result, when transparency of information is relevant for assessing the information's usefulness from the public's perspective, the agency must take care to ensure that transparency has been addressed in its review of the information.

130.9.5 Guidelines

130.9.5.1 Standards of Information Quality

Auditing Standards
TIGTA Operations Manual – Chapter 300
GAO Standards for Internal Controls
PCIE Standards
GAO Planning Standards for Performance Audits

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Investigative Standards
TIGTA Operations Manual – Chapter 400 (Redacted version)
PCIE Standards
DOJ Legal Requirements Guidelines (as per the PCIE)

130.9.5.2 Performance Goal Standards

[PCIE/ECIE](#)
[TIGTA Goals](#)
[GPRA](#)

130.9.5.3 Information Review Process

TIGTA will review all information dissemination products for their quality (including objectivity, utility, and integrity) before they are disseminated. In general, to maximize the quality of information disseminated, TIGTA has traditionally looked for input from a range of sources and perspectives, to the extent practicable, and subjected draft materials to a review process involving as many levels and offices as needed. Incorporating the following proposed guidelines would further reinforce TIGTA's commitment to meeting these higher standards for disseminating quality information to the public.

A basic standard of quality will be ensured and established for all information prior to its dissemination. In addition, on-going disseminated information will be reviewed on a regular basis to ensure all information is current and complies with these guidelines. Accordingly, at a minimum, TIGTA will set the following standards at levels appropriate to the nature and timeliness of substantive information to be disseminated:

Utility: TIGTA components will assess the usefulness of the information to be disseminated to the public. Utility is achieved by continuously monitoring information needs and developing new information sources or by revising existing methods, models, and information products where appropriate.

Objectivity: TIGTA components will ensure disseminated information is substantively accurate, clear, complete, and presented in an unbiased manner. Objectivity is achieved by using reliable data sources, sound analytical techniques, and documenting methods and data sources.

Integrity: TIGTA components will ensure information is protected from unauthorized access, corruption, or revision (i.e., make certain disseminated information is not compromised through corruption or falsification). To ensure integrity of information disseminated, TIGTA has in place programs and policies for securing its information as required by the Computer Security and Government Information Security Reform Acts and is highly protective of information collected under pledges of confidentiality.

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Prior to dissemination, TIGTA will review all substantive information it disseminates on or after October 1, 2002. While conducting this review, TIGTA will:

1. allow adequate time for reviews, consistent with the level of standards required for the type of information to be disseminated;
2. ensure compliance with these guidelines (i.e., utility, objectivity, and integrity requirements) as well as other TIGTA component specific guidance/procedures;
3. provide methodologies, origins of data, limitations of the information, etc., whenever possible, as part of information dissemination; and
4. ensure that the information fulfills the intentions stated and that the conclusions are consistent with the evidence.

130.9.5.3.1 For disseminated statistical information: Disseminated statistical information will follow these additional guidelines: (1) the promotion of sound statistical methods, and (2) the principle of transparency.

1. Sound statistical methods produce information (data and analysis results) that is accurate, reliable, and unbiased. Guidelines to promote sound statistical methods would cover the planning of statistical data systems, the collection of statistical data, and the processing of statistical data (including analysis).
2. Transparency refers to a clear description of the methods, data sources, assumptions, outcomes, and related information that will allow a data user to understand how the information product was designed or produced. Guidelines to ensure transparency in statistical information covers the dissemination of information, including both presentation and the reporting of information sources and limitations.

130.9.5.3.2 For influential information: When information is defined as influential there is an added level of scrutiny afforded this information, to include the need to ensure it is reproducible. At TIGTA, influential information is that which is expected to have a genuinely clear and substantial impact at the national level as it relates to Congressional legislation or regulation. The accuracy of this information is significant due to the critical nature of these decisions. A clear and substantial impact, first of all, is one that the agency is firmly convinced has a high probability of occurring. If it is merely arguable that an impact will occur, or if it is a close judgment call, then the impact is probably not clear and substantial. To determine that there is a clear and substantial impact, the agency must have greater certainty than would be the case for many ordinary factual

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determinations. The impact must be on "important" public policy or private sector decisions that are expected to occur. Even if information has a clear and substantial impact, it is not influential if the impact is not on a public or private decision that is important to policy, economic, or other decisions.

At TIGTA, the responsibility for determining if information is influential lies with the components that disseminate the information. TIGTA components may designate certain classes of information as either "influential" or not in the context of their specific programs. Absent such designations, TIGTA components will determine whether information is influential on a case-by-case basis, using the principles articulated in these guidelines.

The "influential" designation is intended to be applied to information sparingly. TIGTA components should not designate information products or types of information as influential on a regular or routine basis. Nor should TIGTA components actually place an "influential" label in the title page or text of an information product.

130.9.5.4 Administrative Complaint Mechanism

This section establishes administrative mechanisms allowing affected persons to seek and obtain, where appropriate, timely correction of information maintained and disseminated by the Treasury Inspector General for Tax Administration ("TIGTA" or "agency"). These administrative mechanisms have been designed to be flexible, appropriate to the nature and timeliness of the disseminated information, and incorporated into TIGTA's information resources management and administrative practices.

Any "affected person" ("Person") may request from TIGTA the timely correction of information that TIGTA has disseminated. For the purposes of these guidelines, "affected persons" are persons¹ who may benefit or be harmed by the disseminated information. This includes persons who are seeking to address information about themselves as well as persons who use the disseminated information.

Documents and information disseminated but neither authored by TIGTA nor adopted as representing TIGTA's views are not covered by these guidelines.

If an affected person believes that disseminated information does not conform to Office of Management and Budget (OMB), Treasury Department, or TIGTA guidelines, that person may submit a written request for correction to the Chief Information Officer at the following address:

¹ See Paperwork Reduction Act (PRA), 44 U.S.C. § 3502 (10), for the applicable definition of "person."

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Information Quality Correction Request
Chief Information Officer
Treasury Inspector General for Tax Administration
1125 15th Street, NW
Room 700A
Washington, DC 20005

The request should include the following information:

Description of the information deemed to need correction.

Manner disseminated and, if available, date of dissemination.

Specific error(s) cited for correction and proposed correction or remedy, if any.

Manner in which the information does not comply with the information quality guidelines.

How the person was affected and how correction would benefit them.

Supporting documentary evidence. Supporting documentary evidence, such as comparable data or research results on the same topic, will help in evaluating the merits of the request

The person's contact information for the agency reply on whether and how correction will be made.

Privacy Act Notice:

We are authorized to collect the information you provide under section 515 of the Treasury and General Government Appropriations Act for Fiscal Year 2001 (Public Law No. 106-554, codified at 44 U.S.C. § 3516, note). It is needed to process your request and allow us to reply accordingly. You do not have to furnish the information, but failure to do so may prevent your request from being processed. The information you furnish is almost never used for any purpose other than to process and respond to your request. However, TIGTA may disclose information you give it (e.g., to Congressional office) if authorized or required by Federal law.

If the appropriate responsible official determines that a request does not reasonably describe the disseminating information source and the information the Person asserts to be incorrect, that official will either advise the Person what additional information is needed to identify the particular information or otherwise state why the request is insufficient.

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TIGTA will not review requests for correction under these guidelines if:

The request itself is deemed “frivolous,” including those for which a response would be duplicative of existing processes, or otherwise unnecessary, or unduly burdensome. More information on this subject may be found in the Federal Register ([Federal Register Vol. 66, September 28, 2001](#)).

The party that submitted the request is not an “affected person.”

The responsible officials should respond to requests for correction within 60 calendar days of receipt. When the request requires an extended period of time for processing, TIGTA will notify the Person.

If the request is approved, TIGTA will take corrective action. TIGTA will notify the Person whether a request is approved or not. TIGTA may, on a case-by-case basis, elect not to correct some completed information products due to administrative considerations.

130.9.5.4.1 Appeal Process

In the event Persons are not satisfied with TIGTA’s determination, they may appeal the decision. The availability of an appeal process should be included in the notification issued during the request process.

After the Person receives a response or decision from the agency on the request, the Person must send their appeal of the ruling within 45 calendar days of the date of TIGTA’s notification.

Appeals should be sent in writing to the Chief Counsel to the Inspector General for Tax Administration at the following address:

Information Quality Appeal
Office of Chief Counsel
Treasury Inspector General for Tax Administration
1125 15th Street, NW
Room 700A
Washington, DC 20005

Appeals for reconsideration should contain the following information:

An indication that the Person is seeking an appeal of a TIGTA decision on a previously submitted request for a correction of information, including the date of the original submission and date of TIGTA notification.

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Name and contact information. Organizations submitting an appeal should identify an individual as a contact.

An explanation of why the Person disagrees with the agency decision, and, if possible, a recommendation of corrective action.

A copy of the initial request for the correction of information.

The Office of Chief Counsel should respond to appeals within 60 calendar days receipt. If the appeal requires an extended period of time for processing, the agency must notify the Person.

The Office of Chief Counsel will consider the request, agency response, appeal, and any other documents in the record. Upon reaching a decision, the Office of Chief Counsel will notify the Person in writing of the final disposition of his or her request. If the Office of Chief Counsel reverses an initial adverse decision, the matter will be referred to the appropriate function for corrective action to be taken. However, TIGTA may, on a case-by-case basis, elect not to correct some completed information products due to administrative considerations.

130.9.5.4.2 Information on which the Agency Requested Public Comments

Certain disseminations of information include a comprehensive public comment process (e.g., notices of proposed rulemaking (NPRM), regulatory analyses, and requests for comment on an information collection subject to the Paperwork Reduction Act). The administrative complaint process described in these guidelines does not apply to such documents. Persons questioning information disseminated in such a document must submit comments as directed in that document. An additional complaint and appeal process for information that is already subject to a public comment process is inappropriate and unfair to other public commenters who submitted timely comments.

130.9.6 Reporting Requirements

TIGTA will post its information quality standards on the Internet by October 1, 2002. These documents will be elements of the Treasury Department's input to OMB.

On a fiscal-year basis, beginning with November 1, 2003, TIGTA will submit a report to the Deputy Assistant Secretary for Information Systems and Chief Information Officer (DASIS/CIO). The report will identify the number and nature of complaints received regarding compliance with the guidelines and explain how the complaints were resolved.

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Periodically, TIGTA will conduct an internal review and update of the guidelines to ensure and maximize the quality of disseminated information.

130.9.7 Responsibilities

All TIGTA Heads of Office will:

be responsible for compliance with the information quality processes within their function, to include:

1. adhering to the quality information procedures and educating officials on their use;
2. following the administrative mechanism for receiving and responding to information quality complaints;
3. keeping official records on complaints beginning October 1, 2002, and retain statistics necessary for annual reports to DASIS/CIO; and
4. regularly reviewing information to ensure it is current and in compliance with these guidelines.

The Chief Information Officer will:

develop and issue final information quality standards for ensuring and maximizing the quality, objectivity, utility, and integrity of information, including statistical information, and post them to the Internet, by October 1, 2002;

receive any written requests for correction and refer them to the appropriate TIGTA Head of Office; and

prepare annual reports to DASIS/CIO beginning November 1, 2003.

The Chief Counsel will:

develop an administrative mechanism for receiving and responding to information quality appeals; and

serve as final arbiter regarding an appeal of a decision made by the Heads of Office on an information quality request for correction.

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Exhibit 130.9-1 – Laws, Regulations, and References

Public Law 106-554; H.R. 5658, “Treasury and General Government Appropriations Act for Fiscal Year 2001, Section 515.”

Public Law 104-13, “Paperwork Reduction Act of 1995.”

Public Law 104-182, Sec. 103, Subsec. 1(b)(3), “Safe Drinking Water Act Amendments of 1996.” (Risk assessment, management, and communication.)

Public Law 100-235, “Computer Security Act of 1987.”

(Site for all public laws <http://www.access.gpo.gov/nara/nara005.html>)

OMB Circular A-130, “Management of Federal Resources.” (Appendix III, Security of Federal Automated Information Resources)

OMB Circular A-110, “Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.”

(OMB circulars can be found at <http://www.whitehouse.gov/omb/circulars/index.html>)

Federal Register Vol. 66, September 28, 2001, “Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies.”

Federal Register Vol. 67, No. 2, page 369, January 3, 2002, “Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Final Guidelines.”

Federal Register Vol. 67, No. 36, page 8452, February 22, 2002, “Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Republication.”

(OMB site for Federal Register announcements can be found at <http://www.whitehouse.gov/omb/fedreg/index.html>)