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*TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION*

*Office of Inspections and Evaluations*



*Compliance With Constitution Day  
Training Requirements*

**June 6, 2014**

**Reference Number: 2014-IE-R007**

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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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

June 6, 2014

**MEMORANDUM FOR** CHIEF, COMMUNICATIONS AND LIASION  
IRS HUMAN CAPITAL OFFICER

**FROM:** R. David Holmgren *R. David Holmgren*  
Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Final Inspection Report – Compliance With Constitution Day Training Requirements (# IE-14-004)

This report presents the results of the Treasury Inspector General for Tax Administration's (TIGTA) inspection to determine whether the Internal Revenue Service (IRS) complies with the requirements of the Consolidated Appropriations Act of 2005<sup>1</sup> to provide training materials on the U.S. Constitution to newly hired employees and to all IRS employees each year on September 17th, Constitution Day and Citizenship Day.<sup>2</sup>

*Synopsis*

TIGTA found that the IRS complies with the requirements of the Consolidated Appropriations Act of 2005 by providing training and educational materials about the Constitution to new employees as part of their orientation process and to all employees each year on September 17th.

While the IRS meets the requirements of the law, it has the opportunity to relate the training material more to its mission, as some other Federal agencies have done. For example, the IRS might elaborate on how its taxing authority is derived from the Constitution.

The IRS agreed to the facts in the draft report (see Appendix VI).

If you have any questions related to this report, please contact me or Kevin P. Riley, Director, Office of Inspections and Evaluations.

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<sup>1</sup> Pub. L. No. 108-447, 118 Stat. 2809 (2004).

<sup>2</sup> Pub. L. No. 108-447, Section 111.



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### *Background*

In 2004, Senator Robert Byrd of West Virginia included provisions in the Consolidated Appropriations Act of 2005<sup>1</sup> designating September 17th of each year as “Constitution Day and Citizenship Day.” The legislation requires the head of each Federal agency or department to provide educational and training materials concerning the U.S. Constitution to each new employee of the agency or department as part of the orientation materials and to all employees of the agency or department on September 17th of each year.<sup>2</sup>

The Treasury Inspector General for Tax Administration (TIGTA) reviewed the Internal Revenue Service’s (IRS) educational and training materials on the Constitution for Calendar Years 2012 and 2013 from the Human Capital Office and the Office of Communications and Liaison. TIGTA’s review took place during February and March 2014 and was performed in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspections and Evaluations.

Detailed information on the review’s objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

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<sup>1</sup> Pub. L. No. 108-447, 118 Stat. 2809 (2004).

<sup>2</sup> Pub. L. No. 108-447, Section 111.



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### *Results of Review*

TIGTA determined that the IRS complied with the Consolidated Appropriations Act of 2005. Newly hired employees receive orientation kits that are “pushed”<sup>3</sup> to them and include a brochure in both electronic and hard copy form titled “Constitution Initiative,” which contains basic information about the Constitution. The kits are discussed so that new hires will know what is in them and the importance of reading the information. While this information is provided to each new employee, the IRS does not have a monitoring or tracking system in place to determine if new hires read each form or brochure in their orientation kits.

Annually on or about September 17th, the IRS provides educational and training materials on the Constitution to all employees. Specifically, the Office of Internal Communications uses Constitution Day Spotlight (a “pulled”<sup>4</sup> communication) articles, sometimes in the form of a 10-question quiz, to educate employees about the Constitution and its importance. The Spotlight is an online IRS publication designed to provide information on various topics such as health, safety, career advancement, and different cultural and current events.

The readership statistics for Calendar Years 2012 and 2013 Constitution Day Spotlight articles that were posted are as follows. The IRS ran two Constitution Spotlight articles in 2012 (a quiz for Constitution Day and the quiz results).

- September 12, 2012 Spotlight: What’s your Constitution IQ?; 5,408 readers.
- September 17, 2012 Spotlight: What’s your Constitution IQ? The results are in; 4,897 readers.
- September 17, 2013 Spotlight: 4,440 very important words; 7,104 readers (see Appendix V for an excerpt of this Spotlight article.)

From analysis of the submitted documentation, TIGTA determined that the IRS complies with the requirements of the Consolidated Appropriations Act of 2005 to provide each new employee with educational and training materials concerning the Constitution as part of the orientation materials and to provide educational and training materials concerning the Constitution to all employees on September 17th of each year.

While the IRS meets the requirements of the law, it has the opportunity to relate the training material more to its mission, as other Federal agencies, such as the Department of Defense and

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<sup>3</sup> “Pushed” IRS communications are those that are delivered to recipients, for example, by e-mail.

<sup>4</sup> “Pulled” IRS communications are those that employees must navigate to a location, for example, to a site on the IRWeb (the IRS intranet) to access. See Appendix V for an excerpt of a sample pulled communication.



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the Bureau of the Census,<sup>5</sup> have done. One example is to describe how its taxing authority is derived from the Constitution.

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<sup>5</sup> See websites: <http://constitutionday.cpms.osd.mil/> (last visited Mar. 31, 2014) and <http://www.commerce.gov/blog/category/2233> (last visited Mar. 31, 2014).



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### **Appendix I**

#### *Detailed Objective, Scope, and Methodology*

The overall objective of this review was to determine whether the Internal Revenue Service (IRS) complies with the requirements of the Consolidated Appropriations Act of 2005<sup>1</sup> to provide training materials on the U.S. Constitution to newly hired employees and to all IRS employees each year on September 17th, Constitution Day and Citizenship Day.<sup>2</sup> To accomplish this objective, we:

- I. Reviewed the Consolidated Appropriations Act of 2005 to clearly understand the requirements of the legislation.
- II. Identified and obtained the educational and training materials related to the U.S. Constitution that the IRS provided to employees in Calendar Years 2012 and 2013.
  - A. Interviewed key IRS staff responsible for providing orientation and training to new employees to determine compliance with the requirements of the Consolidated Appropriations Act of 2005. We determined whether the IRS documented that the employees completed the training.
  - B. Interviewed key IRS staff responsible for providing educational and training materials concerning the Constitution on September 17th to all employees each calendar year in compliance with the requirements of the Consolidated Appropriations Act of 2005. We identified the method used to provide the training and determined whether the IRS documented that all employees completed the training.

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<sup>1</sup> Pub. L. No. 108-447, 118 Stat. 2809 (2004).

<sup>2</sup> Pub. L. No. 108-447, Section 111.



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**Appendix II**

*Major Contributors to This Report*

Kevin P. Riley, Director, Inspections & Evaluations  
James A. Douglas, Supervisory Evaluator  
Mark J. Anderson, Program Analyst



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**Appendix III**

*Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Deputy Chief, Communications and Liaison CL  
Deputy IRS Human Capital Officer OS:HC  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaisons:  
    Program Analyst, Communications and Liaison CL  
    IRS Human Capital Officer OS:HC



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**Appendix IV**

*Public Law 108-447, Section 111<sup>1</sup>*

SEC. 111.

- (a) The head of each Federal agency or department shall—
- (1) provide each new employee of the agency or department with educational and training materials concerning the United States Constitution as part of the orientation materials provided to the new employee; and
  - (2) provide educational and training materials concerning the United States Constitution to each employee of the agency or department on September 17 of each year.
- (b) Each educational institution that receives Federal funds for a fiscal year<sup>2</sup> shall hold an educational program on the United States Constitution on September 17 of such year for the students served by the educational institution.
- (c) Title 36 of the United States Code, is amended—
- (1) in section 106—
    - (A) in the heading, by inserting “Constitution Day and” before “Citizenship Day”;
    - (B) in subsection (a), by striking “is Citizenship Day.” and inserting “is designated as Constitution Day and Citizenship Day.”;
    - (C) in subsection (b)—
      - (i) by inserting “Constitution Day and” before “Citizenship Day”;
      - (ii) by striking “commemorates” and inserting “commemorate”; and
      - (iii) by striking “recognizes” and inserting “recognize”;
    - (D) in subsection (c), by inserting “Constitution Day and” before “Citizenship Day” both places such term appears; and
    - (E) in subsection (d), by inserting “Constitution Day and” before “Citizenship Day”; and
  - (2) in the item relating to section 106 of the table of contents, by inserting “Constitution Day and” before “Citizenship Day”.
- (d) This section shall be without fiscal year limitation.

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<sup>1</sup> Pub. L. No. 108-447, Section 111, 118 Stat. 2809 (2004).

<sup>2</sup> A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year.



## Compliance With Constitution Day Training Requirements

### Appendix V

### Internal Revenue Service Spotlight Dated September 17, 2013 (Excerpt)

2013-09-17\_constitution\_day\_spotlight.jpg - Windows Photo Viewer

File Print E-mail Burn Open

IRS.gov • USAJobs • Discovery Directory • GovTrip • HR Connect • EIMS • Online SOX1 • SSTR

**IRWeb** The IRS Intranet

Google Search

Log in (XWSNR) Register

Home > About IRS > IRWeb News Center > Spotlight

Share by Email

#### [Archived] 4,440 very important words

Last year around this time, nearly 3,000 of you took our [U.S. Constitution quiz](#). This year, we present a new quiz covering some of the lesser known, but still fairly fascinating, facts surrounding the document that establishes the framework for our government. **Please see correct answers below. Thank you for participating in this year's quiz!**

- \_\_\_\_\_ was the oldest person to sign the Constitution. He was 81. **[Answer: b. Benjamin Franklin]**
  - Rufus King
  - Benjamin Franklin**
  - George Washington
  - Charles Cotesworth Pinckney
- When the Constitution was signed, the United States' population was approximately: **[Answer: c. 4 million]**
  - 700,000
  - 2 million
  - 4 million**
  - 6 million
- Which word **does not** appear anywhere in the Constitution: **[Answer: b. democracy]**

**Archived**

The U.S. Constitution, the Bill of Rights and the Declaration of Independence are on display in titanium and aluminum encasements filled with argon gas in the Rotunda for the Charters of Freedom at the National Archives Building in Washington, D.C. [photo credit: U.S. National Archives and Records Administration]

**Constitution Day observance**

Source: IRWeb.



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**Appendix VI**

*Management's Response to the Draft Report*



HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

May 9, 2014

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND  
EVALUATIONS

FROM Daniel T. Riordan *DRiordan*  
IRS Human Capital Officer

SUBJECT Draft Inspection Report – Compliance With Constitution  
Day Training Requirement (#E-14-004)

Thank you for the opportunity to review the draft report entitled *Compliance With  
Constitution Day Training Requirements*, dated April 15, 2014.

We agree to the facts in the draft report and appreciate your recognition that the IRS is  
in compliance with the training requirements of the Consolidated Appropriations Act of  
2005.

If you have any questions, please contact me at (202) 317-7600, or a member of your  
staff may contact Becky Barber, Director, Executive Services, Employment, Talent, &  
Security Division, at (202) 317-7100.