



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.10.1

FEBRUARY 25, 2025

## EFFECTIVE DATE

(02-25-2025)

## PURPOSE

- (1) This transmits revised IRM 6.10.1, Agency Accountability Systems, IRS Personnel Staffing Accountability.

## MATERIAL CHANGES

- (1) IRM 6.10.1.1 - Added new subsection to comply with IRM 1.11.2.2.4, Address Management and Internal Controls, Program Scope and Objectives, added associated subsections, and updated the authorities. Previous information was reorganized to meet the Program Scope and Objectives format.
- (2) IRM 6.10.1.2 - Moved the IRS Personnel Staffing Accountability programs to this section and provided relevant information about the accountability team members and the types of reviews conducted. Removed IRS Human Capital Assessment and Accountability Framework since it was replaced with the Human Capital Framework.
- (3) IRM 6.10.1.2.1 - Updated title from Internal Placement Program Oversight Review to Internal Merit Promotion Oversight Review, clarified calendar days, removed on-site reviews, and made editorial changes.
- (4) IRM 6.10.1.2.2 - Removed on-site reviews, clarified calendar days, and made editorial changes.
- (5) IRM 6.10.1.2.3 - Added new subsection for Self-Audit Reviews.
- (6) IRM 6.10.1.2.4 - Moved Special Programs Oversight Review to this section, renamed as Targeted Accountability Reviews, and updated the list of special programs.
- (7) IRM 6.10.1.3 - Updated the title from IRS Quality Review Process to The IRS Program Execution Office Quality Review Team and provided information about this team.
- (8) Editorial changes were made throughout this IRM to update division names, such as Employment, Talent, Security to Talent Acquisition; Policy and Programs Office to Program Execution Office; Employment Office to Hiring Operations; updated names of the Internal Accountability reviews, and the Quality Review Team; added links where appropriate.

## EFFECT ON OTHER DOCUMENTS

IRM 6.10.1, IRS Personnel Staffing Accountability, dated 09-17-2009, is superseded.

## AUDIENCE

All business units

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6.10.1

IRS Personnel Staffing Accountability

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6.10.1.1  
(02-25-2025)  
**Program, Scope, and Objectives**

- (1) **Purpose:** Revised IRM 6.10.1 provides Servicewide policy and standards relating to the administration of the IRS personnel staffing accountability program activities and is part of the Servicewide effort to provide IRS Human Resource practitioners with the most current policies from the Human Capital Office (HCO) on accountability assessment and evaluation programs.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities and/or processes contained in this IRM apply to all business units. Bargaining unit employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with provisions in the negotiated agreement, the agreement prevails.
- (3) **Policy Owner:** IRS Human Capital Office
- (4) **Program Owner:** HCO, Office of Human Resources Operations (OHRO), Talent Acquisition (TA), Talent Strategy and Execution, Program Execution Office (PEO), Accountability and Litigation Support Branch
- (5) **Primary Stakeholders:** HCO, OHRO, TA, PEO
- (6) **Contact Information:** HCO, TA, PEO, Accountability and Litigation Support Branch
- (7) **Program Goals:** To ensure regulatory compliance and promote recruitment and staffing best practices at the IRS; to reduce and clarify required reporting procedures, create a data driven review process, and describe human capital planning methods for the IRS.

6.10.1.1.1  
(02-25-2025)  
**Background**

- (1) Under Executive Order 13197, dated January 18, 2001, the Office of Personnel Management (OPM) established the Human Capital Assessment and Accountability Framework (HCAAF) to promote government wide accountability for Merit Systems Principles (MSP). Federal agencies must establish and maintain an accountability system that:
  - a. Sets standards for applying MSP.
  - b. Measures the agency's effectiveness of the system, and
  - c. Implements changes to improve deficiencies.
- (2) Effective April 11, 2017, OPM established a new rule creating the Human Capital Framework (HCF) to fulfill regulatory and policy requirements mandated by OPM and the Department of the Treasury (Treasury).
- (3) The OPM HCF provides comprehensive guidance on strategic human capital management in the federal government and direction on human capital planning, implementation, and evaluation in the federal environment.
- (4) The OPM HCF replaces the Human Capital Assessment and Accountability Framework (HCAAF).

6.10.1.1.2  
(02-25-2025)  
**Authorities**

- (1) This IRM supplements policies and requirements and must be read in conjunction with cited authorities.
- (2) **Statute:** *United States Code (USC)*
  - a. 5 USC 2301, Government Organization and Employees, Part III, Employees, Subpart A, Chapter 23, *Merit System Principles*

- b. 5 USC 2302, Government Organization and Employees, Part III, Employees, Subpart A, Chapter 23, Merit System Principles, *Prohibited Personnel Practices*.

(3) **Regulations:** *Code of Federal Regulations (CFR)*

- a. 5 CFR, Chapter 1, Subpart A, Part 10 - Agency Accountability Systems: *OPM Authority to Review Personnel Management Programs (Rule X)*.

(4) **Other:**

- a. Executive Order 13197 - Government Accountability for Merit System Principles: Workforce Information, dated January 18, 2001.
- b. OPM Delegated Examining Operations Handbook (*DEOH*).
- c. Delegated Examining Agreement (Interagency Agreement Number (TREAS-1)) between the OPM and the Department of the Treasury, signed 2011.
- d. Treasury Human Resources Issuance System (HRIS), Chapter 250.1, TN-21-001 Human Capital Evaluation System, dated May 10, 2021.
- e. Treasury HRIS, Chapter 332, 06-001, Competitive Examining-Delegated Examining Accountability, dated December 28, 2005.
- f. IRM 6.250.3, Delegated Examining Authority.
- g. IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement.
- h. Document 11678, Internal Revenue Service and National Treasury Employees Union (NTEU) National Agreement.

6.10.1.1.3  
(02-25-2025)  
**Roles and  
Responsibilities**

- (1) **The IRS Human Capital Officer** is responsible for this IRM and overall Servicewide policy for strategic human capital management.
- (2) **The IRS Human Capital Office**, under the direction of the IRS Human Capital Officer, is responsible for providing leadership, quality advisory and consultative services, guidance and technical expertise, and personnel operations that support the Treasury's mission and goals.
- (3) **HCO, Audit and Internal Controls Office, Audit Management Branch**, manages the annual delegated examining self-evaluation process, and provides policy and guidance to ensure human capital services are compliant and effective.
- (4) **HCO, TA, Hiring Operations (HOps)**, conducts staffing and recruitment activities according to the references listed above. In addition, the HOps support the IRS Internal Accountability Program of continuous improvement by actively participating in reviews and engaging in training activities.
- (5) **HCO, TA, PEO, Accountability Division**, manages the IRS personnel staffing evaluation programs. PEO conducts accountability reviews and assessments of the Delegated Examining Units (DEU) recruitment and hiring processes to ensure merit system principles, laws, regulations, and IRS/Treasury policies and procedures are followed. PEO drives human capital recruitment and retention decisions by using the results of the assessments to improve and correct talent management practices, policies, and procedures.
- (6) **HCO, Policy Office, Employment, Restructuring and Security Policy (ERSP) Branch**, develops and deploys policies to increase Servicewide awareness and responsibility in personnel staffing and accountability. ERSP

collaborates and consults with other HCO organizations and stakeholders to maintain the most current policies and procedures.

- (7) **Employees** are responsible for understanding the IRS mission and strategic goals, as well as the accountability associated with their position and annual performance plan.
- (8) **IRS Program Managers and Supervisors** are responsible for upholding merit system principles, equal employment opportunity requirements, and other human capital (HC) laws, rules, and regulations and for promoting effective HC management throughout their organization.
- (9) **The Department of Treasury** is responsible for establishing standards that relate employee performance to the mission, strategic goals, and program performance measures.
- (10) **Labor Unions** negotiate with Treasury on behalf of bargaining unit employees.

6.10.1.1.4  
(02-25-2025)  
**Program Management  
and Review**

- (1) **Program Reports:**
  - a. Data-driven process to monitor and evaluate the outcomes of human capital management strategies, policies, programs, and activities.
  - b. The PEO Accountability Office reports DEU Oversight and Self-Audit activities to Treasury annually by the end of the calendar year; Treasury reports these results to OPM.
- (2) **Program Effectiveness:**
  - a. The OPM maintains an oversight program to ensure personnel management activities are in accordance with merit system principles and standards.
  - b. Accountability programs and evaluation systems provide the policy and guidance in the human capital services that are compliant, effective, and promote continuous process improvement.

6.10.1.1.5  
(02-25-2025)  
**Program Controls**

- (1) **Personnel staffing evaluation programs** - Annual reviews are conducted and findings are analyzed to identify systemic issues and target areas to develop training for improvement in the Hiring Operations (HOPs) staff.
- (2) **Accountability assessments** - To ensure regulations are followed, results are measured, and corrections are made with a commitment for improvement.

6.10.1.1.6  
(02-25-2025)  
**Terms and Acronyms**

- (1) The following are terms and their definitions used in this IRM:
  - a. **Accountability Assessments** - Standards for applying the merit system principles, measuring the effectiveness in meeting these standards, and correcting any deficiencies in meeting these standards.
  - b. **Internal Placement** – A systematic means of selection for promotion and placement actions for internal candidates under the Merit Promotion Plan. This plan ensures promotions and other actions (competitive or noncompetitive) are based on statutory, regulatory, and contractual requirements.

- c. **Delegated Examining Authority** – The authority OPM delegates to agencies to fill competitive civil service jobs through a competitive process open to all U.S. citizens, including current federal employees (DEOH, page 9).
  - d. **Delegated Examining Procedures** - The external competitive hiring process that complies with civil service laws and regulations; provides fair and open competition to all applicants including veterans; recruits from all segments of society; and selects on the applicants' competencies or knowledge, skills, and abilities (KSAs), per applicable rules of selection (DEOH, page 6).
  - e. **Delegated Examining Units (DEUs)** - Offices of trained and certified Human Resources (HR) staff in Delegated Examining authority.
- (2) The following table includes acronyms or abbreviations and full name used in this IRM:

Acronym or Abbreviation	Acronym or Abbreviation full name
DEOH	Delegated Examining Operations Handbook
DE	Delegated Examining
DEU	Delegated Examining Unit
HC	Human Capital
HCF	Human Capital Framework
HCO	Human Capital Office
HOps	Hiring Operations
HR	Human Resources
HRIS	Human Resources Issuance System
MP	Merit Promotion
MSP	Merit System Principles
NTEU	National Treasury Employees Union
PAR	Personnel Action Request
PEO	Program Execution Office
QR	Quality Review
SME	Subject Matter Expert
TA	Talent Acquisition
TARS	Targeted Accountability Reviews



## 6.10.1.2

(02-25-2025)

**The IRS Personnel Staffing Accountability Programs**

- (1) HCO, TA, establishes Servicewide personnel staffing accountability programs and procedures to fulfill effective and strategic management of external and internal placement programs of the HCF talent management human capital system.
- (2) HCO, TA, is responsible for managing the IRS personnel staffing accountability programs and ensuring adherence to:
  - 5 USC 2301(b), Merit System Principles
  - OPM Delegated Examining Operations Handbook (DEOH)
  - Interagency Agreement Number (TREAS-1) between OPM and the Department of the Treasury 2011
  - Treasury HRIS, Chapter 250.1, TN-21-001, Human Capital Evaluation System, dated May 10, 2021
  - Treasury HRIS, Chapter 332, TN-06-001, Competitive Examining-Delegated Examining Accountability, dated December 28, 2005
  - IRM 6.250.3, Delegated Examining Authority
  - IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement
  - IRS and NTEU National Agreement
- (3) The intent of the IRS Personnel Staffing Accountability Program is to drive human capital recruitment and retention decisions by using the results of assessment reviews to improve and correct talent management practices. The findings of the assessment reviews provide meaningful data to base initiatives and training to improve human capital talent management policy and procedures. It also ensures a level of accountability from leadership and management throughout the IRS.
- (4) The accountability assessment reviews are coordinated and led by the Accountability Program Manager in HCO, TA, PEO.
- (5) The IRS Personnel Staffing Accountability team members:
  - Are permanent staff from HCO, TA, PEO, Accountability and the Litigation Support division.
  - Include subject matter experts (SMEs) on internal staffing, Delegated Examining (DE), and pay setting.
  - Must be DEU certified Human Resource Specialists, at GS-12 level or above, trained to conduct accountability reviews.
- (6) The following types of PEO-led reviews are conducted to meet accountability assessment responsibilities:
  - a. Internal Merit Promotion (MP) Oversight
  - b. DE Oversight
  - c. Self-Audit
  - d. Targeted Accountability Reviews (TARS)

## 6.10.1.2.1

(02-25-2025)

**Internal Merit Promotion Oversight Review**

- (1) The PEO Accountability Team will conduct accountability assessments on the Internal MP activities for each employment office on a rotational basis every three years on behalf of OPM. The scope of these assessments may include a comprehensive review of the entire program, or it may focus on one or several specific program areas where a need for such a review has been identified.

- (2) These assessments/reviews ensure success in fulfilling human capital talent management initiatives. The HOPs are notified in advance in writing of the schedule and the primary focus of the review.
- (3) A report of the review is released to the appropriate employment office management and management officials within 60 calendar days of the audit date and will include findings, such as errors, violations, discrepancies, required actions, training needs, and best practices. The HOPs are required to provide a written response to the findings report within 60 calendar days of receipt. The response must identify corrective actions taken to address the compliance aspect of the report.

6.10.1.2.2  
(02-25-2025)  
**Delegated Examining  
Oversight Review**

- (1) In partnership with OPM/Treasury, accountability assessments/audits of DE activities are conducted by the PEO Accountability Team every three years on behalf of OPM to ensure success in carrying out human capital talent management initiatives. The assessments focus on reviewing the recruitment and hiring processes of the DEU and ensure adherence to MSP, laws, regulations and IRS/Treasury policies and procedures. The assessments are an effective use of recruitment and retention practices that produce results and support the strategic management of IRS human capital talent.
- (2) A report of the review is released to the appropriate HOPs management and management officials within 60 calendar days of the audit date and will include findings, such as, errors, violations, discrepancies, required actions, training needs, and best practices. The DEU management and staff are required to provide a written response to the findings report within 60 calendar days of receipt. The response must identify corrective actions taken that will address the compliance aspect(s) of the report.
- (3) An annual report of the audits conducted during a fiscal year is provided to Treasury and will include all findings, best practices, areas of improvement, and corrective actions taken to improve human capital strategies and program integrity. Treasury will report the results to OPM.

6.10.1.2.3  
(02-25-2025)  
**Self-Audit Reviews**

- (1) Self-Audit Reviews of each HOPs are required annually, and conducted by the PEO Accountability Team unless there is an Oversight or OPM Review scheduled for that office in that year.
  - a. Self-audits are performed on MP, and/or DE announcements.
  - b. The findings are sent to the HOPs for corrections to be made within 30 days.
  - c. A Review Close Out Memorandum with a summary of the findings is sent to the office participating in the review for conclusion and verification that the annual internal evaluation requirement has been met.

6.10.1.2.4  
(02-25-2025)  
**Targeted Accountability  
Reviews**

- (1) Targeted Accountability Reviews (TARs) are conducted as needed to evaluate a specific aspect of the recruitment and staffing process, based on results of previous review findings. The evaluation of each TARS ensures regulatory compliance while supporting the IRS mission. Special programs that may be targeted for review are:
  - Career Transition Assistance Plan
  - Federal Employment of People with Disabilities
  - Hardship Program

- Interagency Career Transition Assistance Plan
- IRS Priority Placement Program
- Pathways Programs
- Presidential Management Fellows Program
- Priority Consideration Program
- Qualification Analysis for Specific Series
- Reassignment Preference Program
- Recruitment Incentives
- Reemployment Priority List
- Superior Qualifications Analysis
- Veterans Employment

(2) The IRS Personnel Staffing Accountability Program:

- a. Provides a method to evaluate each program.
- b. Identifies program errors.
- c. Addresses errors through training or other methods.
- d. Provides recommendations to improve the application and administration of these programs within employment offices.

(3) Issues identified are analyzed to target training needs and process improvement, and any findings are shared with the HOPs for corrective action.

6.10.1.3

(02-25-2025)

**The IRS PEO Quality Review (QR) Team - Internal Hiring and Delegated Examining External Hiring Reviews**

(1) The IRS established a Servicewide standardized quality review (QR) process to support the IRS Personnel Staffing Accountability Program. The QR process was developed for use by the HOPs while performing internal hiring and delegated examining external hiring activities.

(2) **The PEO QR Team** conducts real-time quality reviews of staffing and recruitment work from the hiring request submission to on-boarding. The QR teams provide early feedback while issues can be corrected reducing Internal Accountability Review findings. This promotes accountability, quality, and compliance in all phases of the staffing actions.

(3) The PEO QR team selects random staffing actions for four points of review:

- a. Job Opportunity Announcement - Review of the job announcement prior to releasing to USAJOBS.gov.
- b. Pre-Certification - Review of qualifications, eligibilities, and applicant lists prior to issuing selection certificates.
- c. Pay Setting - Review of pay setting for all selections prior to a firm offer.
- d. Personnel Action Request (PAR) - Review of the PAR before releasing to the National Finance Center.

(4) The reviewer uses a standardized QR checklist for the four points of review for consistent and measurable feedback to the HOPs.

(5) Management can evaluate the frequency and types of QR findings and determine corrective actions or training needs.

(6) The End of Year Accountability Review Report includes a summary of all reviews conducted during the year with findings and recommendations for action. Training materials are created based on the results to ensure the HOPs staff are provided with real-time training based on their needs to perform quality recruitment and staffing work.

