

Department of the Treasury

2024 Chief Freedom of Information Act Officer Report
to the Attorney General of the United States

Message from the Deputy Assistant Secretary for Privacy, Transparency, and Records



On behalf of the Chief Freedom of Information Act Officer, I am pleased to present the Department of the Treasury’s (Treasury or Department¹) 2024 Chief Freedom of Information Act Officer Report to the Attorney General of the United States. This report summarizes Treasury initiatives to comply with the Freedom of Information Act² (FOIA) and to promote transparency and openness in its operations. This report covers the period of March 2023 through March 2024 (the reporting period).

Inquiries about this report may be directed to the Office of Privacy, Transparency, and Records via phone at (202) 622-0930 or via e-mail at FOIA@treasury.gov. This report, as well as previous reports, can be found on the Department’s FOIA website under [FOIA Reports](#).

A handwritten signature in blue ink, appearing to read "RLaw".

Ryan Law
Deputy Assistant Secretary
Office of Privacy, Transparency, and Records
U.S. Department of the Treasury

¹ In this report, the “Department” or “Treasury” includes all of the Treasury Department’s bureaus and offices.

² 5 U.S.C. § 552.



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FOIA at the Department of the Treasury

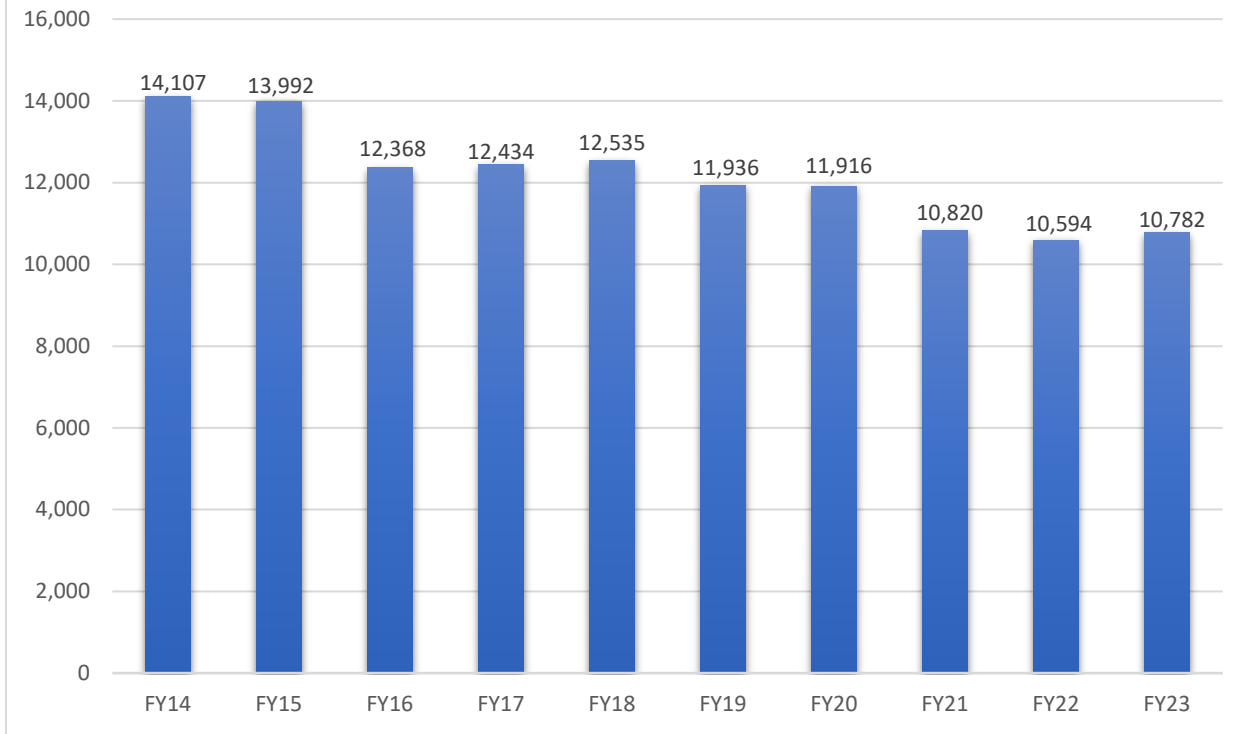
FOIA administration is decentralized at the Department of the Treasury. In other words, the nine bureaus that comprise the Department separately receive and respond to FOIA requests:

1. Alcohol and Tobacco Tax and Trade Bureau (TTB)
2. Bureau of Engraving and Printing (BEP)
3. Bureau of the Fiscal Service (Fiscal Service)
4. Departmental Offices (DO)
5. Financial Crimes Enforcement Network (FinCEN)
6. Internal Revenue Service (IRS)
7. Office of the Comptroller of the Currency (OCC)
8. Treasury Inspector General for Tax Administration (TIGTA)
9. United States Mint (Mint)

Departmental Offices encompasses a number of Treasury program and policy offices,³ including, for example, the Office of Foreign Assets Control (OFAC). The Office of Privacy, Transparency, and Records (OPTR), situated within DO, functions as the centralized DO resource for FOIA administration. OPTR is also responsible for Treasury-wide policy, guidance, and compliance with the FOIA. The Deputy Assistant Secretary for Privacy, Transparency, and Records leads OPTR, and reports to the Assistant Secretary for Management, Treasury's Chief FOIA Officer.

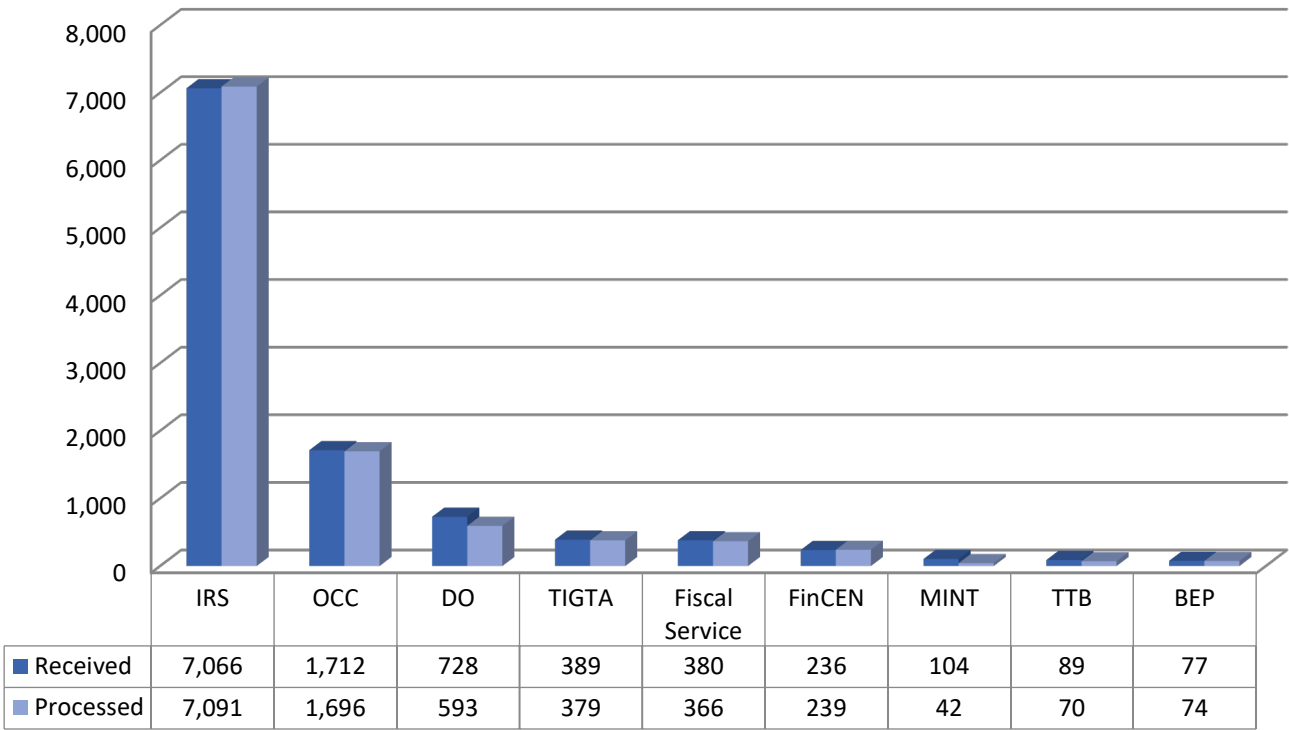
³ DO includes the Offices of the Secretary, Domestic Finance, Economic Policy, General Counsel, International Affairs, Legislative Affairs, Management, Public Affairs, Tax Policy, Terrorism and Financial Intelligence, and the Treasurer of the United States. DO statistics in this report also include requests made to the Financial Stability Oversight Council (FSOC), an entity chaired by the Secretary of the Treasury, the Treasury Inspector General (OIG), the Special Inspector General for Pandemic Recovery (SIGPR) and the Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP). For more information, please visit Treasury's webpage at <https://home.treasury.gov/about/general-information/organizational-chart>.

Figure 1. Total Number of FOIA Requests Received at Treasury



Treasury received 10,782 FOIA requests during Fiscal Year (FY) 2023. From FY 2014 through the present, Treasury received an average of 12,148 requests per FY (See Figure 1).

Figure 2. Number of FOIA Requests Received and Processed During FY 2023 by Treasury Bureau



In FY 2023, there was a wide disparity in the number of FOIA requests directed to individual Treasury bureaus. For example, IRS received 7,066 requests in FY 2023, or 65.5% of Treasury’s total FOIA requests. On the other hand, BEP, FinCEN, Mint, and TTB each received fewer than 250 requests during the same period. The Department closed 10,782 requests in FY 2023, which is 113 more requests closed as compared to FY 2022. IRS and FinCEN closed as many or more requests than they received in FY 2023 (See Figure 2).

Section I: FOIA Leadership and Applying the Presumption of Openness

A. Leadership Support for FOIA

1. The FOIA requires each agency to designate a Chief FOIA Officer who is a senior official at least at the Assistant Secretary or equivalent level. See 5 U.S.C. § 552(j)(1) (2018). Is your agency's Chief FOIA Officer at or above this level?

Yes.

2. Please provide the name and title of your agency's Chief FOIA Officer.

Anna Canfield Roth, Assistant Secretary for Management.

3. What steps has your agency taken to incorporate FOIA into its core mission? For example, has your agency incorporated FOIA milestones into its strategic plan?

Treasury has incorporated transparency into its Strategic Plan for 2022-2026 by emphasizing transparency in the domestic and international financial system as an important tool for enhancing national security. FOIA is an important transparency mechanism that enables the Department to meet this goal.

IRS expanded these efforts by focusing on internal FOIA awareness activities. Specifically, activities such as messaging from the IRS Chief Privacy Officer, making all IRS employees aware of their responsibilities under FOIA and working with IRS business functions to ensure that they understand how to leverage the IRS FOIA Library to proactively disclose records to inform the public of IRS activities.

TIGTA incorporates FOIA into its core mission by ensuring all employees, including management, receive foundational education regarding their FOIA roles and responsibilities. TIGTA maintains a minimal FOIA backlog, thanks in part to an organizational culture that provides support through sufficient staffing, resources, and expedited cross-departmental response times for records and other support requests.

B. Presumption of Openness

4. The Attorney General's 2022 FOIA Guidelines provides that "agencies should confirm in response letters to FOIA requesters that they have considered the foreseeable harm standard when reviewing records and applying FOIA exemptions." Does your agency provide such confirmation in its response letters?

BEP, Fiscal Service, TTB, IRS, OCC, TIGTA, FinCEN, and DO made updates to their letters per the updated guidelines.

5. In some circumstances, agencies may respond to a requester that it can neither confirm nor deny the existence of requested records if acknowledging the existence of records would harm an interested protected by a FOIA exemption. This is commonly referred to as a *Glomar* response. If your agency tracks *Glomar* responses, please provide:

Only FinCEN and DO tracked *Glomar* responses during this reporting period.

- the number of times your agency issued a full or partial *Glomar* response (separate full and partial if possible);

13 full or partial *Glomar* responses were issued.

- the number of times a *Glomar* response was issued by exemption (e.g., Exemption 7(C) – 20 times, Exemption 1 – 5 times).

Over 60 *Glomar* responses were issued by exemptions. Commonly used exemptions used were (b)(1), (b)(3) Bank Secrecy Act, (b)(6), (b)(7)(a), (b)(7)(C)

6. If your agency does not track the use of *Glomar* responses, are you planning to track this information in the future?

The tracking of the use of *Glomar* responses is not practiced consistently across Treasury due to limitations of various FOIA tracking systems and the limited use of this response across the Department.

7. Optional -- If there are any other initiatives undertaken by your agency to ensure that the presumption of openness is being applied, please describe them here.

TTB's FOIA Officer leveraged staff meetings and intra-office discussions to share trends in FOIA to identify frequently requested records that could be proactively released to reduce the burden to requesters from having to submit a request, and the burden to the agency from having to respond to a FOIA request.

IRS continued working to promote openness from both FOIA and non-FOIA professionals across the bureau. With the FOIA Library, IRS proactively posted training material and updated instruction manuals, in accordance with 5 USC 552(a)(2), to provide the public the most current information on how IRS employees complete their work.

OCC made filing and bank records, as well as responses to popular FOIA requests available in the bureau's FOIA Library. OCC also proactively released records included Securities Filings of Banks, enforcement actions taken against banks, bankers and institution-affiliated parties (IAPs), corporate applications filed by banks, reports on mortgage metrics, derivatives, significant Administrative Law Judge (ALJ) matters and related pleadings, filings, and exhibits.

As the Department continues to implement the Coronavirus Aid, Relief, and Economic Security Act (CARES), the American Rescue Plan (ARP), and the Inflation Reduction Act (IRA),

Treasury continues to proactively disclose records of interest to the public on its public webpages.

Section II: Ensuring Fair and Effective FOIA Administration

A. FOIA Training

1. The FOIA directs agency Chief FOIA Officers to ensure that FOIA training is offered to agency personnel. See 5 U.S.C. § 552(a)(j)(2)(F). Please describe the efforts your agency has undertaken to ensure proper FOIA training is made available and used by agency personnel.

During the reporting period, Treasury employees participated in a variety of training presented in both virtual and in-person formats. For example, Treasury hosted its Virtual FOIA Training Summit during Sunshine Week which had over 300 employees in attendance. This summit consisted of 5 panels of subject matter experts from across the Treasury, the Department of Justice (DOJ), and the Office of Government Information Services (OGIS). Training topics focused on communication with requesters, the Attorney General's 2022 FOIA guidelines, the FOIA and Privacy Act interface, effective records management, and internal resources to streamline FOIA processing. Additionally, Treasury staff members participated as subject matter expert panelists in support of training at the Department of Defense FOIA/Privacy Act Training Workshop.

BEP and Mint leveraged their Integrated Talent Management System (ITM) to advertise FOIA training opportunities to all federal employees and contractors.

During this reporting period, DO uploaded DOJ's virtual FOIA training modules for executives, federal employees, and FOIA professionals into ITM, providing agency personnel with access to training. DO components also offered routine and customized FOIA trainings and briefings to FOIA professionals and agency points of contact on roles and responsibilities under FOIA, timely searches, and processing of FOIA requests to ensure a well-trained workforce.

IRS facilitated training to IRS employees on a recurring basis through FOIA awareness presentations and FOIA training classes. Additionally, IRS FOIA professionals held quarterly FOIA forums for FOIA functional coordinators to discuss FOIA training needs, updated IRS FOIA procedures, and provided best practices for responding to FOIA requests. Many of the IRS offerings allowed for employees to review the processes and requirements of the FOIA at their own pace.

TIGTA issued a memorandum reminding all employees of their responsibilities under the FOIA and announced new mandatory FOIA training requirements. All TIGTA employees are required, every other year, to complete the applicable role-based DOJ FOIA training module.

Fiscal Service offered individualized and group training sessions on the FOIA requirements. These presentations were attended by senior leadership.

2. Did your FOIA professionals or the personnel at your agency who have FOIA responsibilities attend substantive FOIA training during the reporting period such as that provided by the Department of Justice?

Yes.

3. If yes, please provide a brief description of the type of training attended or conducted and the topics covered.

Treasury FOIA professionals attended virtual training opportunities provided by DOJ, including seminars and workshops. DOJ topics included an Introduction to the FOIA, Procedural Work Requirements, Fees Workshop, FOIA Exemptions 1 and 7, FOIA Exemptions 4 and 5, FOIA Privacy Considerations, and FOIA Litigation. Treasury staff also took DOJ's virtual FOIA training modules for executives, federal employees, and FOIA professionals. Numerous topics were covered including the FOIA's procedural requirements and exemptions, basic principles for processing FOIA requests from start to finish, the FOIA's proactive disclosure requirements, the interface between the FOIA and the Privacy Act, FOIA case law developments, advanced litigation considerations, communicating with requesters, searching for, and reviewing documents, preparing final determination responses, fee categories, foreseeable harm, and reasonable searches.

IRS and DO FOIA professionals attended the American Society of Access Professionals (ASAP) National Training Conference, which presented updated training on FOIA requirements.

4. Please provide an estimate of the percentage of your FOIA professionals and staff with FOIA responsibilities who attended substantive FOIA training during this reporting period.

Ninety percent (90%) of FOIA professionals attended substantive FOIA training.

5. OIP has directed agencies to "take steps to ensure that all of their FOIA professionals attend substantive FOIA training at least once throughout the year." If your response to the previous question is that less than 80% of your FOIA professionals attended training, please explain your agency's plan to ensure that all FOIA professionals receive or attend substantive FOIA training during the next reporting year.

N/A

6. Describe any efforts your agency has undertaken to inform non-FOIA professionals of their obligations under the FOIA. In particular, please describe how often and in what formats your agency provides FOIA training or briefings to non-FOIA staff; and if senior leaders at your agency received a briefing on your agency's FOIA resources, obligations and expectations during the FOIA process?

At DO, non-FOIA professionals were encouraged to attend the Treasury FOIA Training Summit held during Sunshine Week. Additionally, briefings were provided to incoming senior agency leadership upon onboarding, and to those who had an interest in learning more about the FOIA

process. Customized FOIA briefings were held for offices that requested information on the agency's FOIA resources, obligations, and expectations. As previously mentioned, DO also uploaded DOJ's virtual FOIA training modules for executives, federal employees, and FOIA professionals into ITM, providing agency personnel with access to training. Each pay period, DO issues a welcome email to newly onboarded employees that describes the FOIA, employee obligations, and methods for contacting the FOIA office.

DO also updated and modernized Treasury Directive and Treasury Directive Publication 25-05 which was last updated in March of 2000. The updated policy accounts for significant changes made to FOIA administration through legislation, regulation, and implementation guidance in recent years. The policy, which outlines the responsibilities of key figures within the Department, has been updated and applies to all bureaus, offices, and organizations within Treasury.

BEP and IRS each issued a memorandum addressing basic FOIA and Privacy Act principles and obligations to help employees facilitate the FOIA process efficiently. BEP leadership was encouraged to share and discuss this memorandum with non-FOIA professionals that interact with the FOIA process. A copy of the memorandum is also provided to BEP's new employees and contractors during new employee orientation.

Mint provided in-person FOIA training to contract personnel in each of its program offices.

IRS employees were required to attend mandatory briefings which described instructions pertaining to their FOIA obligations. IRS provided FOIA training to non-FOIA professional contacts to ensure they are aware of their obligations under FOIA, including proactive disclosures and documenting thorough search efforts when performing FOIA searches.

B. Outreach

7. As part of the standard request process, do your FOIA professionals proactively contact requesters concerning complex or voluminous requests in an effort to clarify or narrow the scope of the request so requesters can receive responses more quickly? Please describe any such outreach or dialogue and, if applicable, any specific examples.

The Department encouraged open communication with the requester community through the practice of proactively reaching out to requesters to discuss their FOIA requests. FOIA staff regularly communicated with the public to provide guidance and insight into Treasury's FOIA processes, narrow the scope of requests to reduce or eliminate processing costs and overall processing times, prioritize document searches, ensure appropriate consent is on file, and other matters that facilitate efficient FOIA administration. This was often a collaborative effort between the FOIA office, program office recordholders, and the FOIA requester.

These efforts were critical to assist requesters with receiving the records they expected to receive within a timely manner without straining agency resources. This was particularly important at IRS, where large tax initiatives resulted in hundreds of similar requests. It was essential for

FOIA professionals to collaborate with each other and with the FOIA requester to reduce burdensome and costly requests to ones that were more manageable to process.

8. Outside of the standard request process or routine FOIA Liaison or FOIA Requester Service Center interactions, did your FOIA professionals engage in any outreach or dialogue, with the requester community or open government groups regarding your administration of the FOIA? For example, did you proactively contact frequent requesters, host FOIA-related conference calls with open government groups, or provide FOIA training to members of the public? Please describe any such outreach or dialogue and, if applicable, any specific examples of how this dialogue has led to improvements in your agency's FOIA administration.

DO attended open government listening sessions with the Open Government Working Group which included engagement with civil society stakeholders and members of the public who provided feedback and asked questions about a variety of open government initiatives to include FOIA. Requester feedback was considered in the development of DO's annual goals and objectives for the FOIA program.

9. The FOIA Improvement Act of 2016 requires additional notification to requesters about the services provided by the agency's FOIA Public Liaison. Please provide an estimate of the number of times requesters sought assistance from your agency's FOIA Public Liaison during Fiscal Year 2023 (please provide a total number or an estimate of the number for the agency overall).

Treasury's FOIA Public Liaison was contacted approximately 1,570 times by FOIA requesters in FY 2023.

C. Other Initiatives

10. Has your agency evaluated the allocation of agency personnel resources needed to respond to current and anticipated FOIA demands? If so, please describe what changes your agency has or will implement.

DO completed its Lean Six-Sigma methodology review of current activities and resource allotments dedicated to FOIA in an effort to improve FOIA response times and reduce the backlog. An action plan was developed, and work began toward achieving process improvement objectives.

DO onboarded a new vendor in support of its FOIA support services contract used to meet current and future FOIA processing demands. This mechanism was made available to all DO program offices where there is a need for resources to support their FOIA processing requirements.

BEP, Fiscal Service, FinCEN, IRS, OCC, and DO backfilled or added additional FOIA staff during the reporting period. TTB and Mint are actively evaluating the allocation of additional personnel resources to its FOIA programs.

11. How does your agency use data or processing metrics to ensure efficient management of your FOIA workload? For example, case management reports, staff processing statistics, etc. In addition, please specifically highlight any data analysis methods or technologies used.

BEP, TTB, Mint, DO, IRS, and OCC leveraged their case management's systems' reporting capabilities to monitor progress on FOIA cases.

DO leveraged its case management system to send automated reports on a routine basis to program office recordholder points of contacts to understand their active FOIA search assignments. These reports were helpful to program office recordholders in understanding their workload and advocating for additional resources and process improvements.

12. Optional -- If there are any other initiatives undertaken by your agency to ensure fair and effective FOIA administration, please describe them here.

The IRS FOIA offices continued to highlight the importance for all IRS record holders to work directly with requesters whenever possible. This included increased guidance to non-FOIA offices on how to properly conduct searches for responsive records, how to review records and make appropriate discretionary releases and mitigate the burden of having to submit a FOIA request for information they can get directly.

OCC completed its benchmarking exercise to compare their FOIA program to fourteen other Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) agencies considering the Garland Memorandum as described in the 2023 Chief FOIA Officer's Report. OCC's FOIA program was considered adequate.

Section III: Proactive Disclosures

1. Please describe what steps your agency takes to identify, track, and post (a)(2) proactive disclosures.

The subject and frequency of incoming requests is closely monitored by each bureau, and records are made available to the public through the Department's FOIA libraries whenever possible.

2. How long after identifying a record for proactive disclosure does it take your agency to post it?

The time to post records on public webpages ranges from one day to one month depending on the bureau's internal clearance process, the volume and complexity of the records implicated, and Section 508 compliance and remediation requirements.

3. Does your agency post logs of its FOIA requests?

- If so, what information is contained in the logs?
- Are they posted in CSV format? If not, what format are they posted in?

BEP, TTB, FinCEN, Mint, IRS, OCC, TIGTA, and DO post logs of FOIA requests on their public facing webpage. Information commonly included in the logs are the FOIA request number, the date that the request was submitted, the name of the requester and their organization, a description of the requested information, and the type of request that was submitted. BEP's FOIA logs are posted in CSV format, IRS and TIGTA's FOIA logs are posted in both CSV and PDF format, while all other bureau logs are posted in PDF format.

4. Provide examples of any material that your agency has proactively disclosed during the past reporting year, including records that have been requested and released three or more times in accordance with 5 U.S.C. § 552(a)(2)(D). Please include links to these materials as well.

Examples of the 5,679 records proactively posted during the FY 2023 reporting period include the following:

[Active Enrolled Agents Listing](#)

[Activities Permissible for National Banks and Federal Savings Associations](#)

[Annual Federal Excise Tax \(Tobacco\) Liability Report](#)

[Automated Lien System \(ALS\) Database Listing](#)

[Bank Information Technology](#)

[Bank Secrecy Act Resources](#)

[CDFI Fund Research and Data](#)

[Comptroller's Handbook: Commercial Real Estate Lending](#)

[Comptroller's Handbook: Liquidity](#)

[DO FOIA Logs](#)

[External Customer Data Store \(ECDS\) Extracts \(formerly known as Third Party Data Store \(TPDS\) Extracts\)](#)

[FHA Debentures](#)

[IRS FOIA Logs](#)

[List of Previously Released CDFI Fund Applications](#)

[Matured, Unredeemed Debt Reports](#)

[Monthly Currency Production Reports](#)

[Mortgage Metrics Reports](#)

[Number of Beer Industry Members Filing Operational Reports by Month](#)

[OCC Enforcement Actions and Terminations](#)

[OCC Semiannual Risk Perspective](#)

[Office of Inspector General Audit and Evaluation Reports](#)

[Quarterly Breakdown of the Firearms and Ammunition Excise Tax \(FAET\)](#)

[Quarterly Report on Bank Training and Derivatives Activities](#)

[Return Preparer PTIN Listing](#)

[Statistical Reports on Industry-wide Alcohol and Tobacco Production and Operations](#)

[TIGTA FOIA Logs](#)

[Treasury FOIA Reports](#)

5. Beyond posting new material, is your agency taking steps to make the posted information more useful to the public, especially to the community of individuals who regularly access your agency's website?

Yes.

6. If yes, please provide examples of such improvements. In particular, please describe steps your agency is taking to post information in open, machine-readable, and machine-actionable formats, to the extent feasible. If not posting in open formats, please explain why and note any challenges.

Treasury post records in commonly accessed formats, including Adobe Portable Document Format (PDF), Comma Separated Values format (CSV), and other popular Microsoft Office formats. Some documents contain added searchability features such as Optical Character Recognition. The Department makes every effort to ensure that documents are posted in compliance with Section 508 of the Rehabilitation Act (29 U.S.C. § 794d).

7. Does your proactive disclosure process or system involve any collaboration with agency staff outside the FOIA office, such as IT or data personnel? If so, describe this interaction.

Yes. Disclosure staff across the Department coordinate with subject matter experts and Information Technology (IT) staff to proactively disclose records.

Most of the IRS proactive disclosures are undertaken by the IRS business functions with authority over the underlying records. BEP coordinated with their Office of External Relations to assist with publishing records on BEP's social media accounts. TTB collaborated with senior officials, including the Office of Communications, Office of Analytics, and the National Revenue Center to identify documents for proactive disclosure. OCC coordinated with the owners of the records, legal, public affairs, and the comptroller's office before information is proactively disclosed. Mint coordinated with the owners of the records, the Office of External Relations, Office of Chief Counsel, IT staff and contractors before records are proactively disclosed online.

8. Optional -- Please describe the best practices used to improve proactive disclosures and any challenges your agency faces in this area.

Generally, identifying commonly requested records is exceedingly difficult due to limitations of the Department's FOIA case management systems. Improvement of systems and tools may enable the identification of commonly requested records or documents released as part of FOIA requests, so that these records can be proactively disclosed.

TIGTA monitors incoming FOIA requests for frequently requested records that would be eligible for proactive disclosure. However, identifying information for proactive disclosure is a challenge since the majority of TIGTA FOIA requests seek law enforcement records on or about individuals, which TIGTA cannot publicly disclose (i.e., information on complaints or investigations protected by the Privacy Act).

The main challenge for IRS is that FOIA requests primarily deal with records protected under Title 26 United States Code §6103. These records are legally required to be protected and cannot be proactively disclosed.

Section IV: Steps Take to Greater Utilize Technology

1. Has your agency reviewed its FOIA-related technological capabilities to identify resources needed to respond to current and anticipated FOIA demands?

Yes.

2. Please briefly describe any new types of technology your agency uses to support your FOIA program.

OCC leveraged technology to enable the redaction of audio and video files.

Certain DO components recently purchased a technology assisted review tool and they are working to configure the tool for deployment into the production environment.

Treasury continues to implement identity proofing software into the FOIA/Privacy Act process in compliance with the *Creating Advanced Streamlined Electronic Services for Constituents Act of 2019 (CASES Act)* and OMB Memorandum M-21-04, Modernizing Access to and Consent for Disclosure of Records Subject to the Privacy Act.

3. Does your agency currently use any technology to automate record processing? For example, does your agency use machine learning, predictive coding, technology assisted review or similar tools to conduct searches or make redactions? If so, please describe and, if possible, estimate how much time and financial resources are saved since implementing the technology.

Some Treasury bureaus incorporated e-Discovery software into their FOIA workflow, which leverages automation to streamline responsiveness reviews of voluminous records. Estimates of time and financial resources saved through the implementation of this technology were not available.

4. OIP issued guidance in 2017 encouraging agencies to regularly review their FOIA websites to ensure that they contain essential resources and are informative and user-friendly. Has your agency reviewed its FOIA website(s) during the reporting period to ensure it addresses the elements noted in the guidance?

Yes.

5. Did all four of your agency's quarterly reports for Fiscal Year 2023 appear on FOIA.gov?

Yes.

6. If your agency did not successfully post all quarterly reports on FOIA.gov, please explain why and provide your agency's plan for ensuring that such reporting is successful in Fiscal Year 2024.

N/A

7. The FOIA Improvement Act of 2016 requires all agencies to post the raw statistical data used to compile their Annual FOIA Reports. Please provide the link to this posting for your agency's Fiscal Year 2022 Annual FOIA Report and, if available, for your agency's Fiscal Year 2023 Annual FOIA Report.

Treasury's raw data for FY 2022 and 2023 Annual FOIA Reports are available on the Department's [FOIA Reports](#) webpage.

8. In February 2019, DOJ and OMB issued joint [Guidance](#) establishing interoperability standards to receive requests from the National FOIA Portal on FOIA.gov. Are all components of your agency in compliance with the guidance?

Yes.

9. Optional -- Please describe the best practices used in greater utilizing technology and any challenges your agency faces in this area.

N/A

Section V: Steps Taken to Remove Barriers to Access, Improve Timeliness in Responding to Requests, and Reduce Backlogs

A. Remove Barriers to Access

1. Has your agency established alternative means of access to first-party requested records, outside of the typical FOIA or Privacy Act process?

Yes.

2. If yes, please provide examples. If no, please indicate why not. Please also indicate if you do not know.

Categories of records requested include individual debt and Treasury payment records; first-party tax transcripts and copies of tax returns; coin order history records; complaint and investigatory records on first party requesters; and Federal Alcohol Permit and or other tax information. The Department developed alternative means for access to the records outside of the FOIA process by establishing websites and call centers for making information requests. These practices significantly decrease the turnaround time to obtain the requested information, with some requests taking 24 hours or less.

3. Please describe any other steps your agency has taken to remove barriers to accessing government information.

N/A

B. Timeliness

4. For Fiscal Year 2023, what was the average number of days your agency reported for adjudicating requests for expedited processing? Please see Section VIII.A. of your agency's Fiscal Year 2023 Annual FOIA Report.

The average number of days to adjudicate requests for expedited processing was 9.58 days.

5. If your agency's average number of days to adjudicate requests for expedited processing was above ten calendar days, according to Section VIII.A. of your agency's Fiscal Year 2023 Annual FOIA Report, please describe the steps your agency will take to ensure that requests for expedited processing are adjudicated within ten calendar days or less.

N/A

6. Does your agency utilize a separate track for simple requests?

Yes.

7. If your agency uses a separate track for simple requests, according to Annual FOIA Report section VII.A, was the agency overall average number of days to process simple requests twenty working days or fewer in Fiscal Year 2023?

Yes. The average number of days to process a simple request was 12.04 days.

8. If not, did the simple track average processing time decrease compared to the previous Fiscal Year?

N/A

9. Please provide the percentage of requests processed by your agency in Fiscal Year 2023 that were placed in your simple track. Please use the following calculation based on the data from your Annual FOIA Report: (processed simple requests from Section VII.C.1) divided by (requests processed from Section V.A.) x 100.

22.96% of Treasury's processed requests were placed in the simple track.

10. If your agency does not track simple requests separately, was the average number of days to process all non-expedited requests twenty working days or fewer?

According to the DOJ FOIA Annual Guide, most IRS cases are identified as complex. Since IRS does not identify any cases as simple, their average number of days to process all complex requests was 66.56 days.

C. Backlogs

Backlogged Requests

11. If your agency had a backlog of requests at the close of Fiscal Year 2023, according to Annual FOIA Report Section XII.D.2, did that backlog decrease as compared with the backlog reported at the end of Fiscal Year 2022?

No.

12. If not, according to Annual FOIA Report Section XII.D.1, did your agency process more requests during Fiscal Year 2023 than it did during Fiscal Year 2022?

Yes. Treasury processed 119 more requests in FY 2023.

13. If your agency's request backlog increased during Fiscal Year 2023, please explain why and describe the causes that contributed to your agency not being able to reduce its backlog. When doing so, please also indicate if any of the following were contributing factors:

- An increase in the number of incoming requests
- A loss of staff
- An increase in the complexity of the requests received (if possible, please provide examples or briefly describe the types of complex requests contributing to your backlog increase)
- Litigation
- Any other reasons – please briefly describe or provide examples when possible

IRS and FinCEN were the only Treasury bureaus to reduce their FOIA backlogs during FY 2023, while BEP and Fiscal Service's backlogs remained same. Treasury received 189 more requests in FY 2023 than in FY 2022. All bureaus experienced an increase except for IRS. The amount of increase was not consistent across all bureaus. For example, OCC received 206 additional requests, TIGTA received 166 additional requests, DO received 155 additional requests, Fiscal Service received 75 additional requests, FinCEN received 72 additional requests, BEP received 26 additional requests, TTB received 25 additional requests, and Mint received 10 additional requests.

While Treasury processed more requests in FY 2023 than in FY 2022, it was not enough to keep up with the increase in requests the agency received. Other factors that contributed to the shortfall in backlog reduction were due, in part, to staff vacancies and the expiration of FOIA support contracts. FOIA requests continue to gain in complexity due to the involvement of Treasury's operational programs in areas such as the CARES Act, the American Rescue Plan, the

Inflation Reduction Act, and its work in response to global conflicts. Consultations with other government agencies also added to the delay.

14. If you had a request backlog, please report the percentage of requests that make up the backlog out of the total number of requests received by your agency in Fiscal Year 2023. Please use the following calculation based on data from your Annual FOIA Report: (backlogged requests from Section XII.A) divided by (requests received from Section V.A) x 100. This number can be greater than 100%. If your agency has no request backlog, please answer with "N/A."

Treasury's proportion of backlogged requests compared to the total number of requests received in FY 2023 was 22.89%.

Backlogged Appeals

15. If your agency had a backlog of appeals at the close of Fiscal Year 2023, according to Section XII.E.2 of the Annual FOIA Report, did that backlog decrease as compared with the backlog reported at the end of Fiscal Year 2022?

Treasury's number of backlogged appeals decreased in FY 2023 as compared to what was reported at the end of FY 2022.

16. If not, according to section XII.E.1 of the Annual FOIA Report, did your agency process more appeals during Fiscal Year 2023 than it did during Fiscal Year 2022?

N/A

17. If your agency's appeal backlog increased during Fiscal Year 2023, please explain why and describe the causes that contributed to your agency not being able to reduce its backlog. When doing so, please also indicate if any of the following were contributing factors:

- An increase in the number of incoming appeals
- A loss of staff
- An increase in the complexity of the requests received (if possible, please provide examples or briefly describe the types of complex requests contributing to your backlog increase)
- Litigation
- Any other reasons – please briefly describe or provide examples when possible

N/A

18. If you had an appeal backlog please report the percentage of appeals that make up the backlog out of the total number of appeals received by your agency in Fiscal Year 2023. Please use the following calculation based on data from your Annual FOIA Report: (backlogged appeals from Section XII.A) divided by (appeals received from Section VI.A) x 100. This

number can be greater than 100%. If your agency did not receive any appeals in Fiscal Year 2023 and/or has no appeal backlog, please answer with "N/A."

Treasury's proportion of backlogged appeals compared to the number of appeals received in FY 2023 was 25.15%.

D. Backlog Reduction Plans

19. In the 2023 guidelines for Chief FOIA Officer Reports, any agency with a backlog of over 1000 requests in Fiscal Year 2022 were asked to provide a plan for achieving backlog reduction in the year ahead. Did your agency implement a backlog reduction plan last year? If so, describe your agency's efforts in implementing this plan and note if your agency was able to achieve backlog reduction in Fiscal Year 2023?

In the 2023 Chief FOIA Officer Report, Treasury outlined a backlog reduction plan which involved taking action to decrease processing times for incoming FOIA requests while reducing the backlog; encouraging bureaus to review and mature their FOIA processes by leveraging DOJ's FOIA self-assessment toolkit or other methodologies to evaluate their workflow; emphasizing training of all Treasury employees on Treasury's obligations under the FOIA.

During the reporting period, DO completed its Lean Six-Sigma methodology review of its FOIA process, as described in the 2023 Chief FOIA Officer Report, and developed an action plan of tasks focused on reducing the FOIA backlog and improving processing times. The result of this effort helped to reduce a FOIA request's cycle time through the removal of 12 steps from DO's FOIA process. While DO did not reduce its FOIA backlog in FY 2023, DO was able to process 15% more FOIA requests with 15% fewer staff as compared to FY 2022.

Emphasizing the participation in FOIA training for all Treasury employees was a key element of the backlog reduction plan as described in the 2023 Chief FOIA Officer Report. In March 2023, Treasury held its one-day Department-wide FOIA Training Summit that provided information on communication with requesters, the Attorney General's 2022 FOIA guidelines, the FOIA and Privacy Act interface, effective records management, and internal resources to streamline FOIA processing. Several bureaus also held substantive FOIA training sessions for their workforce. Training was made available to the wider-Treasury workforce through the availability of DOJ's virtual FOIA training modules for executives, federal employees, and FOIA professionals through Treasury's ITM program. DO's update of Treasury Directive and Treasury Directive Publication 25-05 further defined roles of Treasury's staff in the FOIA process to drive accountability.

While a backlog reduction was not achieved during the reporting period, progress was made in identifying efficiencies and resource needs within the Department's FOIA programs, which will be the focus of future backlog reduction efforts.

20. If your agency had a backlog of more than 1,000 requests in Fiscal Year 2023, please explain your agency's plan to reduce this backlog during Fiscal Year 2024.

At the end of FY 2023, Treasury had a backlog of 2,468 requests. Treasury's Chief FOIA Officer will take the following actions to target the reduction of the backlog of FOIA requests:

- Continue to act to decrease processing times for incoming FOIA requests while focusing on quality responses and reducing the existing backlog. This will help to limit the number of new backlogged requests being added while focusing on reducing the existing workload.
- Continue to encourage bureaus to review their FOIA processes and resource levels by leveraging DOJ's FOIA self-assessment toolkit or applying other methodologies to evaluate their workflow and staffing needs.
- Continue to encourage bureaus to develop and train all employees on Treasury's obligation under the FOIA.

E. Reducing the Age of Requests, Appeals, and Consultations

Ten Oldest Requests

21. In Fiscal Year 2023, did your agency close the ten oldest pending perfected requests that were reported in Section VII.E. of your Fiscal Year 2022 Annual FOIA Report?

No.

22. If no, please provide the number of these requests your agency was able to close by the end of the fiscal year, as listed in Section VII.E of your Fiscal Year 2022 Annual FOIA Report. If you had less than ten total oldest requests to close, please indicate that.

Treasury closed 2 of its 10 oldest pending perfected requests from the FY 2022 Annual FOIA Report.

23. Beyond work on the ten oldest requests, please describe any steps your agency took to reduce the overall age of your pending requests.

The Department took steps to review pending cases and opened lines of communication to determine if requesters were still interested; addressed any challenges that hindered a final response; coordinated with appropriate parties to remove barriers and gain traction toward closing requests; and addressed unforeseen issues.

Ten Oldest Appeals

24. In Fiscal Year 2023, did your agency close the ten oldest appeals that were reported pending in Section VI.C.5 of your Fiscal Year 2022 Annual FOIA Report?

No.

25. If no, please provide the number of these appeals your agency was able to close by the end of the fiscal year, as listed in Section VII.C.(5) of your Fiscal Year 2022 Annual FOIA Report. If you had less than ten total oldest appeals to close, please indicate that.

Treasury closed 4 of its 10 oldest appeals that were pending from the FY 2022 Annual FOIA Report.

26. Beyond work on the ten oldest appeals, please describe any steps your agency took to reduce the overall age of your pending appeals.

DO continued to improve processes for notifying the appellate authority of incoming appeals, and an in-depth review of DO's pending appeals was performed resulting in over a 192% increase in appeals processed as compared to the FY 2022 Annual FOIA report.

Ten Oldest Consultations

27. In Fiscal Year 2023, did your agency close the ten oldest consultations that were reported pending in Section XII.C. of your Fiscal Year 2022 Annual FOIA Report?

No.

28. If no, please provide the number of these consultations your agency was able to close by the end of the fiscal year, as listed in Section XII.C. of your Fiscal Year 2022 Annual FOIA Report. If you had less than ten total oldest consultations to close, please indicate that.

Treasury did not close any of its 10 oldest consultations in FY 2023.

Additional Information Regarding Ten Oldest

29. If your agency did not close its ten oldest pending requests, appeals, or consultations, please explain why and provide a plan describing how your agency intends to close those "ten oldest" requests, appeals, and consultations during FY 2024.

Treasury's bureaus continue to evaluate their inventories of FOIA requests, consultations, and appeals to ensure that appropriate resources are devoted toward processing the oldest cases while balancing the need to quickly process incoming requests to ensure that those do not become backlogged. Treasury continues to use its existing case management systems to drive accountability on processing activities.

F. Additional Information about FOIA Processing

30. Were any requests at your agency the subject of FOIA litigation during the reporting period? If so, please describe the impact on your agency's overall FOIA request processing and backlog. If possible, please indicate:

- The number and nature of requests subject to litigation

- Common causes leading to litigation
- Any other information to illustrate the impact of litigation on your overall FOIA administration

Treasury saw approximately 37 FOIA requests become the subject of FOIA litigation during the reporting period. The issues in these litigations ranged from delay in response to challenges of a final response issued by a bureau. In some cases, litigation processing efforts take away resources from the processing of standard FOIA requests.