

name and address of the recipient. Making accountings of disclosures available to the subjects of investigations would alert them to the fact that TIGTA is conducting an investigation into their activities as well as identifying the nature, scope, and purpose of that investigation. The subjects of investigations, if provided an accounting of disclosures would be able to take measures to avoid detection or apprehension by destroying or concealing evidence that would form the basis for detection or apprehension.

(2) 5 U.S.C. 552a(d)(1), (e)(4)(H) and (f)(2), (3) and (5) grant individuals access to records pertaining to them. Disclosure of this information to the subjects of investigations would provide individuals with information concerning the nature and scope of any current investigation and may enable them to avoid detection or apprehension, enable them to destroy or alter evidence of criminal conduct that would form the basis for their arrest, and could impede or impair TIGTA's ability to investigate the matter. In addition, permitting access to investigative files and records could disclose the identity of confidential sources and the nature of the information supplied by the informant as well as endanger the physical safety of those sources by exposing them to possible reprisals for having provided the information. Confidential sources and informers might refuse to provide TIGTA with valuable information unless they believed that their identities would not be revealed through disclosure of their names or the nature of the information they supplied. Loss of access to such sources would seriously impair TIGTA's ability to perform its law enforcement responsibilities. Furthermore, providing access to records contained in the systems of records could reveal the identities of undercover law enforcement officers who compiled information regarding the individual's criminal activities and thereby endanger the physical safety of those undercover officers by exposing them to possible reprisals. Permitting access in keeping with these provisions would discourage other law enforcement and regulatory agencies, foreign and domestic, from freely sharing information with TIGTA and thus would restrict its access to information necessary to accomplish its mission.

(3) 5 U.S.C. 552a(d)(2), (3) and (4), (e)(4)(H), and (f)(4) permit an individual to request amendment of a record pertaining to the individual and require the agency either to amend the record, or to note the disputed portion of the

record and to provide a copy of the individual's statement of disagreement with the agency's refusal to amend a record to persons or other agencies to whom the record is thereafter disclosed. Since these provisions depend upon the individual having access to his or her records, and since these rules exempt the systems of records from the provisions of 5 U.S.C. 552a relating to access to records, for the reasons set out in the preceding paragraph of this section, these provisions should not apply to the systems of records.

(4) 5 U.S.C. 552a(e)(1) requires an agency to maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or executive order. The term "maintain," as defined in 5 U.S.C. 552a(a)(3), includes "collect" and "disseminate." The application of this provision could impair TIGTA's ability to collect and disseminate valuable law enforcement information. In the early stages of investigation, it may be impossible to determine whether information collected is relevant and necessary, and information that initially appears irrelevant and unnecessary often may, upon further evaluation or upon collection of additional information, prove particularly relevant and necessary to the investigation. Compliance with the records maintenance provisions would require TIGTA to periodically up-date the investigatory information it collects and maintains to insure that the records in these systems remain timely, accurate, and complete. Further, TIGTA oftentimes will uncover evidence of violations of law that fall within the investigative jurisdiction of other law enforcement agencies. To promote effective law enforcement, TIGTA will refer this evidence to other law enforcement agencies, including State, local and foreign agencies, that have jurisdiction over the offenses to which the information relates. If required to adhere to the provisions of 5 U.S.C. 552a(e)(1), TIGTA might be placed in the position of having to ignore information relating to violations of law not within its jurisdiction when that information comes to the TIGTA's attention during the collection and analysis of information in its records.

(5) 5 U.S.C. 552a(e)(4)(G) and (f)(1) enable individuals to inquire whether a system of records contains records pertaining to them. Application of these provisions to the above-referenced systems of records would allow individuals to learn whether they have been identified as subjects of

investigation. Access to such knowledge would impair TIGTA's ability to carry out its mission, since individuals could take steps to avoid detection and destroy or hide evidence needed to prove the violation.

(6) 5 U.S.C. 552a(e)(4)(I) requires an agency to publish a general notice listing the categories of sources for information contained in a system of records. Revealing sources of information could disclose investigative techniques and procedures, result in threats or reprisals against confidential informants by the subjects of investigations, and cause confidential informants to refuse to give full information to criminal investigators for fear of having their identities as sources disclosed.

Under 5 U.S.C. 552a(k)(5), the head of a Federal agency may promulgate rules to exempt a system of records from certain provisions of 5 U.S.C. 552a if the system of records is "investigatory material compiled solely for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment, military service, Federal contracts, or access to classified information" to the extent that the disclosure of such material would reveal the identity of a source who furnished information under an express promise that the identity of the source would be held in confidence. The Department of the Treasury proposes to exempt the DO .306 TIGTA—Recruiting and Placement Records systems of records from provisions 5 U.S.C. 552a(c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f).

The following are the reasons why these systems of records maintained by TIGTA are exempt from various provisions pursuant to 5 U.S.C. 552a(k)(5).

(1) The sections of 5 U.S.C. 552a from which the systems of records are exempt include in general those providing for individuals' access to or amendment of records. When such access or amendment would cause the identity of a confidential source to be revealed, it would impair the future ability of TIGTA to compile investigatory material for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment, Federal contracts, or access to classified information. In addition, the systems shall be exempt from 5 U.S.C. 552a(e)(1) which requires that an agency maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or executive order. To fulfill the requirements of 5 U.S.C. 552a(e)(1)