

cultural, and educational backgrounds, work experiences and perspectives. We will strive to recognize this policy in our ERB activities.

30.4.2.13.1.1 Positions Covered

- (1) National Boards: handle SES positions and GS-15 Area Counsel positions.
- (2) Local Boards: handle GS-15 positions, except for GS-15 Area Counsel positions.
- (3) Exclusion: Noncompetitive selection actions, such as the reassignment of a GS-15 or SES employee, may be exempted from the Board process when so authorized by the Chief Counsel and/or his designee. SES actions must, however, be approved by the General Counsel.

30.4.2.13.1.2 National Boards

- (1) National ERB boards will generally be composed of no more than five SES executives as described below:
 - a. the Deputy Chief Counsel (Operations) or the Deputy Chief Counsel (Technical) (as chairperson);
 - b. the Associate Chief Counsel (Finance & Management);
 - c. the Division Counsel or the Associate Chief Counsel of the affected organization (i.e., organization where position is located);
 - d. a Division Counsel or an Associate Chief Counsel from outside the affected organization; and
 - e. a Division Counsel, Associate Chief Counsel, an SES Area Counsel, or an SES executive from the IRS client organization or the Department of Treasury.
- (2) In the event the Deputy Chief Counsel is unable or elects not to participate on a board, the Associate Chief Counsel (Finance and Management) will serve as chairperson of the board.
- (3) The Deputy Chief Counsel will be responsible for making final determinations with respect to the board members who will participate. The Associate Chief Counsel (Finance and Management) will be responsible for tracking these assignments and making recommendations to the Deputy Chief Counsel on board membership, when appropriate.
- (4) Deputy Division Counsel or Deputy Associate Chief Counsel may serve in lieu of their respective Division or Associate Chief Counsel at the election of the Deputy Chief Counsel.
- (5) A quorum of three members must participate, in person or via teleconference, in all board deliberations and decisions, unless an exception is authorized by the board chairperson to promote the efficiency of the Office. Such an exception will normally be authorized only in very rare circumstances in which the unavailability of a board

member cannot reasonably be anticipated, and rescheduling would unduly inconvenience the applicants under consideration, or be otherwise impractical. One example of such an exception might be a situation in which a board member is unexpectedly absent due to illness on the day on which applicant interviews have been scheduled.

- (6) The composition of the board described above is intended as a guideline. In all cases, however, the Board must have at least one person from outside the affected organization.

30.4.2.13.1.3 Local Boards

- (1) Local ERB boards will generally be composed of between three and five SES executives or GS-15 managers/management officials as described below:
 - a. the Division Counsel or Associate Chief Counsel of the affected organization (i.e., organization where position is located), who will serve as chairperson;
 - b. the Area Counsel or the Assistant Chief Counsel of the affected organization;
 - c. the immediate supervisor of the position (if not already represented in (a) or (b) above);
 - d. an SES executive or GS-15 manager from outside the affected Division/Associate area;
 - e. at the option of the board chairperson, an SES executive or GS-15 manager from the IRS client organization or the Department of Treasury.
- (2) The Deputy Chief Counsel may participate on any board and serve as chairperson.
- (3) Deputy Division and Deputy Associate Chief Counsel may serve in lieu of their respective Division or Associate Chief Counsel (including serving as the board chairperson).
- (4) The board chairperson is responsible for identifying board members who will serve as members. If needed, assistance in identifying pools of SES and GS-15 managers eligible to participate may be obtained by contacting ERB staff in the office of the Associate Chief Counsel (Finance and Management).
- (5) A quorum of three members must participate, in person or via teleconference, in all board deliberations and decisions, unless an exception is authorized by the board chairperson to promote the efficiency of the Office. Such an exception will normally be authorized only in very rare circumstances in which the unavailability of a board member cannot reasonably be anticipated, and rescheduling would unduly inconvenience the applicants under consideration, or be otherwise impractical. One example of such an exception might be a situation in which a board member is unexpectedly absent due to illness on the day on which applicant interviews have been scheduled.

- (6) The composition of the board described above is intended as a guideline. In all cases, however, the Board must contain a person from outside the affected organization.

30.4.2.13.1.4 Application and Selection Procedures

- (1) **Vacancy Announcement:** Vacancy announcements will normally be advertised for a period of at least four weeks. (SES announcements must be open for that minimum period.)
- (2) **Application Procedures:** Applicants must submit all application materials listed in the vacancy announcement within the prescribed time frames. These materials will normally include a written application (or resume); a memorandum of interest emphasizing qualifications especially relevant to the position; a copy of the most recent performance appraisal; a supervisory report; and for SES positions, a narrative which addresses the position's Professional/Technical Competencies and the Executive Core Qualifications (ECQ). ECQ statements are not needed from those already certified as SES members or candidates by the U.S. Office of Personnel Management (OPM).
- (3) **Qualifications Review:** Applications will initially be screened for minimum qualification requirements by staff in the office of the Associate Chief Counsel (Finance & Management). The applications of those candidates who are deemed eligible for the position will then be referred to the Board for a determination as to which candidates are best qualified for the position. Interviews of the best qualified candidates may be conducted at the option of the Board.
- (4) **Recommendation and Selection**
 - a. After considering the candidates' qualifications, including interviews (if conducted), the Board chairperson will prepare a selection recommendation memorandum on behalf of the Board for submission to the Chief Counsel (and General Counsel for SES positions). This memorandum will document the Board's decisions regarding which candidates were determined to be best qualified and their relative qualifications for the position, including any dissenting opinions. Whenever possible, the Board will rank the best-qualified candidates.
 - b. If the Chief Counsel does not concur in the recommended selection, he/she may make an alternate selection from among the best qualified candidates by preparing a separate memorandum which documents this decision. Otherwise, the Chief Counsel will indicate his/her concurrence by signing the Board's recommendation.
 - c. All SES selections must additionally be reviewed and approved by the General Counsel. New appointments to the SES must also be certified by the OPM.

- d. If a previously advertised vacancy becomes vacant within three months of the original selection, the Chief Counsel may authorize an alternate selection to be made from the best qualified candidates. If no selection is made from the original announcement, and/or additional vacancies subsequently arise, the Chief Counsel may authorize new/additional selections when it is determined that it is in the Office's best interest to do so, and that a sufficient pool of best qualified candidates was recruited under the original announcement.

/s/

Richard J. Mihelcic
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(Finance and Management)