A long list of reasons led to lost IRS e-mails

Agency failed to save crucial documents

Gregory Korte
USA TODAY

WASHINGTON It wasn't just a hard drive crash that led the Internal Revenue Service to lose Lois Lerner's e-mails from the time she headed the group that delayed tax exemption applications from conservative groups.

It was seven hard drive crashes, the lack of a centralized archive, a practice of erasing and reusing backup tapes every six months and an IRS policy of allowing employees to decide for themselves which e-mails constitute an official agency record.

The IRS would not comment on its document retention policies, but information provided to Congress points to systemic problems with records management at the tax agency.

"Was the IRS intentionally trying to hide evidence, or was this just an e-mail slip-up? We can't get inside anybody's mind or know what somebody's intention was, and I would not presume to," said Nancy Flynn, founder of the ePolicy Institute, a Columbus, Ohio, training and consulting firm. "It could be plain old e-mail mismanagement, which I'm here to tell you happens every day."

The IRS told Congress late Friday that it could not locate all of Lerner's e-mails from January 2009 to May 2011 — when she ran an IRS office holding up tax exemption applications for conservative groups.

It blamed a May 2011 hard drive crash and produced e-mails from IRS technicians verifying the incident.

Other IRS policies also contributed to the destruction of the e-mails. Although the entire e-mail system was backed up nightly, the backup tapes were erased and rewritten every six months.

The IRS also at the time had an e-mail limit of 150 megabytes per mailbox — about 1,800 e-mails. Employees reaching that limit would be responsible for deciding which e-mails qualify as a "record" that must be preserved under the Federal Records Act. For those, "the email must be printed and placed in the appropriate file by the employee," according to a letter to Congress from Leonard Oursler, the IRS' director of legislative affairs. It's unclear whether Lerner did so.

" 'Print and save' is some people's actual policy. And a lot of times attachments aren't saved at all," said Melanie Sloan, the director of Citizens for Responsibility and Ethics in Washington, a liberal-leaning watchdog group.

She said missing e-mails have been a problem for administrations under both parties. The George W. Bush White House was found to be missing 5 million e-mails when congressional investigators investigated the dismissal of eight U.S. attorneys.

House Ways and Means Committee Chairman Dave Camp, R-Mich., said Tuesday that the IRS has "known for months" that it couldn't locate Lerner's e-mails and buried that information in a letter to Congress.