

March 09, 2001

Cecil,

I wish to resign from the IRS.

I have just about had it. The happenings of the last week and this week (week ending February 09, 2001) were the last straw. I have endured one abuse after another in the last six years--things have gone from bad to worse.

I am asked to do things that go against my professional judgment--and I have been unable to talk or discuss with anyone about it. It looks as though I am here to carry out orders issued by fiat by a bunch of people who have not had any rigorous technical training, experience, expertise, or ethics-- whether they make any sense or not. This, on its own, will constitute professional malpractice, and some observers may even allege malfeasance.

You have been a Director of this Division for more than five months. I have been unable to meet with you and hold any discussions of any nature. Every time I make an attempt to discuss with you, you bring it to an abrupt end within less than five seconds claiming that you have another appointment to go to. Nor have you sought me out for any discussions on topics that impinges on our division, what should we be doing, and what our professional conduct ought to be. No one here knows what you do, how you think, or how you arrive at your decisions. Whenever I attempt to come and talk to you, you invariably claim that you have another appointment and rush out.

The recent episode regarding the so-called "Impact Assessment" is an example. You never came to me directly regarding the "Impact Assessment" that apparently you wanted me to do. I found out about it not firsthand, not second hand, but third hand. It was buried in an e-mail message that a few people were exchanging among themselves that I am supposed to do the "Impact Assessment". (I am curious--who decided that?) The most surprising of all--they had even determined when the results of the "Impact Assessment" were due, namely February 13, 2001--all without consulting me or being aware of my current workload, and most definitely without any knowledge of what such a study entailed! It will be interesting if a few impartial, qualified and competent people investigated the professional qualifications of this bunch. This is nothing short of mob rule.

His Excellency Steve Benigni is sitting in his office doing crossword puzzles! I assume that he is excellent at something—if not anything else—at least in doing crossword puzzles. He calls himself a Branch Chief. In the past six years or so I have known His Excellency, even going back to our days in Rosslyn, he seems to essentially spend his time in one of these activities: planning for vacations, going on vacations, taking training classes, or doing crossword puzzles. If I approach him for anything related to work, he apparently believes that is an intrusion on his favorite pastimes and activities. I have put

up with it so far, so have others. When he fails to do his job or explodes when confronted with essential, job-related questions, it is intolerable, and unacceptable behavior.

His Highness Jon Holland brings his own unique set of idiosyncrasies to the job: bluster, bullshit, blather, utter banality, and a sheer vacuity of mind. Again, it can reasonably be said that I have not, neither have some impartial observers, seen him do anything useful nor offered to do anything useful, or for that matter, enabled anything useful to happen.

How have these people come to occupy the so-called "leadership" and "managerial" positions? I may be wrong, but this must be a unique occurrence in the IRS! There are other people that I can name, but I will leave it at that.

We seem to have a profound confusion between mere administrators and managers. Administrators are clerks with a clipboard in their hand to make sure that the people who do the real work of the organization have all the essentials to do their jobs. We have made these Administrators into managers supposedly possessed of some mystical, esoteric attributes--and obviously that seems to have gone to their heads--and over a period of time, these people have really come to believe this nonsense that these people are part of the proverbial "inner circle" with its own initiation ceremonies, rituals, and secret handshakes. Well. Most of us know how these people got where they are-- by simple groveling and making "connections". No professional qualifications required! Gutless wonders and spineless specimens all. Obviously, you don't care--maybe you also have come to believe this nonsense.

The secret is that there are no secrets--there has been no information system modernization--a lot of people know it, both inside and out. Actually, there have been several information system modernizations in the past few years, but nothing real or tangible--even after spending \$9 Billion. Yes, we have produced a lot of paper. We are determined to hand Mr. Rossotti--one of the more capable Commissioners we have had in some time-- a failure. All the current modernization projects in information systems are in trouble in one form or another. Indeed, if the GAO or the National Research Council does a thorough independent audit of all these projects, they may find that all these so-called modernization projects are not really modernization projects at all-- but a mere perpetuation and augmentation of the legacy systems. We are hoodwinking the Commissioner, Mr. Rossotti.

As you may know, I was one of the technical managers brought from the outside by the IRS, under pressure from the GAO, to do the information system modernization. Many in that group left--often within the first couple of months of joining the IRS--because IRS is not serious about information system modernization. I did not quite agree with them. Now I do. IRS has deliberately kept me out of all modernization efforts, as part of the concerted effort in sabotaging modernization-- I always asked troubling questions and stood in the way of sabotage.

By the way, I have finished the assignment you gave me a couple of weeks ago to review the CADE related documents. My comments on these documents based on my review

are on their way. It looks like all modernization-related projects are in deep trouble. The full extent of the trouble will be known only upon closer examination. It will be interesting to trace the current status of the CADE project to what was proposed for CADE more than a couple of years ago. It seems the scope has been quietly and surreptitiously changed.

Anyway, here is what I have wanted to discuss with you in the past few weeks. You never provided me an opportunity to discuss the following. You may want to read this, if you are so inclined, at your leisure:

Well, there have been a lot of discussions about the "Key Concept #10", also known as the "Change Request (CR)", and I am supposed to do the so-called "Impact Assessment"-I accidentally found that out because someone copied me on that e-mail they were exchanging among themselves.

I have, along with others, tried to point out that there is no need for this Change Request, and hence the need for the "impact Assessment" is moot. At present, as things stand, the Enterprise Data Warehouse (EDW) is to be located at MCC (Martinsburg). No one has been able to fathom how and why anyone came up with the idea to move the data warehouse to Detroit. Someone suggested--it is always "someone", no one goes on the record-- that we are planning to put the EDW at DCC because the folks at DCC don't have much to do, and we have to give them something to do. That is the silliest reason I have heard in quite some time! If people at DCC don't have enough to do, it does not necessarily call for locating the EDW at DCC--we can always give them something else to do. All the IRS data are going to reside either at Martinsburg (MCC) or at Tennessee (TCC). One would, under normal circumstances, be led to locate the EDW either at MCC or TCC--and not at DCC. Locating the EDW at DCC will entail transporting the data to DCC that would incur data communication costs. These costs are not merely one-time capital expenditures, but will be a recurring expenditure--and to write it in crayon, this will require spending money year after year, which will call for an increase in the IRS budget, or money has to be taken away from another area. Those considerations alone should decide this issue, unless of course there are other reasons one is not privy to.

Incidentally, it is entirely unknown how it was decided that there will be two Corporate Computing Centers. Why not three Corporate Computing Centers? We have three, don't we--Martinsburg, Tennessee, and Detroit? Why not divide the overall processing load into approximately a third each and distribute them among the three computing centers? This will also result in an equitable load distribution, but will prove to be a good disaster recovery strategy too. No quantitative analysis seems to have been done on this issue in support of this decision. Like everything else around here, the issue of how many Corporate Computing Centers do we need seems to have been arbitrarily decided by the whim of a few people. Is there any accountability for these decisions? By the way, if the IRS had decided on three Corporate Computing Centers--MCC, TCC, and DCC-- the decision to locate the Enterprise Data Warehouse at DCC can make sense, because at

least one third, or even two third of the data will reside at the DCC. There will be geographic diversity too.

As you may well know, I have been repeatedly trying to hold a discussion with you to explain all these--but none of you want to listen. Somehow or other you find another appointment to go to within five seconds of my trying to open a discussion.

Hey, by the time all these blunders become known, this Commissioner will be long gone-- we can start on another modernization binge. Aren't we clever or what? To be clever is one thing, to be intelligent is another.

Reggie McFadden had integrity. He was hesitant to do anything of questionable value. He was professional. I could hold a technical conversation with him. He was receptive. He never groveled. So, what do we do? We shipped him out to Austin! I have a special respect for anyone who has integrity.

Even after saying all this if you believe that I should do the so-called "Impact Assessment" for whatever reason, my reaction is: why me? There are a lot of people in our division with almost nothing to do other than wandering hither and thither as though afflicted with the mad-cow disease, or they have mistakenly taken Viagra to cure their athlete's foot.

I am extremely reluctant to go near any of these studies that go by various names such as "Alternatives Analysis", "Impact Assessment", etc. for several reasons, among them:

1. From my past experience, I have been led to believe that nobody really wants any of these studies done to exacting professional standards, especially who are affected or those who will be affected. They like their cozy arrangements and their lifestyles. Because no one wants them, they refuse to cooperate, refuse to provide the information, actively create obstacles, or otherwise sabotage them through means subtle and gross.

2. I found out the varieties of sabotage firsthand when I started doing the Alternatives Analysis for the Service Center Recognition and Image Processing System (SCRIPS). In addition to the sabotage the other Divisions involved in SCRIPS did, our own Division took a perverted pleasure in sabotaging my efforts. Yes, I can prove it, if necessary, under oath, under penalty of perjury. I got no help from any one--my intake of prescription strength antacids had to be increased significantly. It would be a nice gesture if IRS reimbursed my expenditures in this area. In spite of all that sabotage, I managed to get the study done--even the final report was done at my own expense--namely, I spent money out of my pocket to produce the report. Someone once said, maybe it was Arnold Toynbee, "Those who don't learn from history will be condemned to repeat it." I have no desire to repeat my experience with the SCRIPS study again.

3. Our Division does not provide the environment to do anything worthwhile. If they did, the IRS information systems would have been modernized years ago. We are making a

mockery of everything--with malice. We seem to have completely lost a sense of right and wrong.

Here are some examples:

a. When I went to His Royal Highness Cecil Hua, to talk about the SCRIPS study, he did not have five seconds to talk to me. So, out of principle, I refused to sign the performance appraisal. People have a remarkable ability to wiggle out of tight spots and this includes His Excellency Steve Benigni. I have watched this for six years now. You all amaze me.

b. When I was working on one of these projects, I had to buy my own PC to get the office work done! That cost me \$3,000. I had to buy my own software too to do the office work! The PC sitting on my desk did not have enough hard disk space! No, no one cared--is that surprising? If that is not surprising, why not? The other illustrious folks who did not have anything to do had PCs with 19" color monitors and with dual speakers sitting on their desks!! I assume that you have to be part of the privileged inner circle to enjoy these job-related perks--and you don't have to do any work, other than going to training classes on a frequent basis. After Joan Feld filed her lawsuit, I am told, I got a "newer" PC. I suppose I have to thank Joan for these small favors even though she is not here now.

Well, if you still want me to work on this so-called "Impact Assessment", here is what I would like you to do to demonstrate your sincerity:

1. Revisit my performance appraisal for last year. As you know, I refused to sign it. Damn it, I have done an outstanding work and none of you even know it. I had to overcome the multiple sabotage, even by our own Division and other obstacles thrown in my way by perverted people. This may qualify for waste, fraud and abuse in Government. What are these people trying to hide? Actually, this may merit an independent investigation on its own. When I came to you to talk about it, you did not even have five seconds to talk to me.

2. In the last five years, I have taken just one technical course. Whenever I put in a request for any training, somehow "there is no money!" I have been observing a lot of people in our division constantly getting "trained"--trained for what only the good Lord knows! Is this place being run just for "family and friends"? It may be interesting to find out who are the people who have been consuming the training budget year-after-year. This may require a criminal investigation of its own. I heard some time ago that we sent a junket to Seattle. How come no one asked me to go? It is amazing that whenever some work has to be done, it invariably comes to me, but in other matters, I don't even hear about it. And that includes the various VMS messages that are supposed to be forwarded to people like me. Cecil Hua said at a meeting when he took over this Division as the Director to "Communicate! Communicate! Communicate!" Well, it will be nice to see people practice what they preach.

3. Employee-Employer relationships work both ways. It is not a one-way traffic--at least it is not intended to be. This Division maybe an exception. This organization is supposed to provide the proper environment so that honest, professional, quality work can be carried out. There is no point in working on a project or study that no one really wants and on which no one is really willing to cooperate. This has ceased to be funny or amusing anymore. But, if you still want me to do it, I will be glad to do it, provided there is some level of seriousness surrounding it. You demonstrate that seriousness, not just to me, but to the rest of the organizations involved in this effort, as follows:

- a. The CIO or someone at that level should designate me as a Project Manager.
- b. Provide the resources (money and people). Designate the organizations and I will pick the people to work with me on that study.
- c. After I grasp the scope of work, I will let you know how long it would take to complete this study.

This will ensure there is no sabotage by letting people in the organizations involved in this work know that we mean business. An arbitrary, unqualified group of people should not copy my name in an e-mail to others that I will be doing the "Impact Study" and it will be finished by February 13, 2001!

If this organization is unwilling to do the above listed items--well, we know it is a bogus, make-work project, like everything else we do. I am not willing to undergo the aggravations, deceptions and sabotage that went on during the SCRIPS study. What is the point? Actually, you may remember that's what was done when I was asked to do the Service Center Consolidation Study that I did in 1995--The CIO and the National Directors drafted me via a memorandum--the message was clear and I had the cooperation.

Actually, I am not ashamed to admit that I actually like work! I enjoy working and I want to be able to enjoy my work. I have given almost thirty years of my life to the engineering profession-- actually doing the work, not groveling.

The other day you said you wanted me to "coordinate" the study. What does "coordinate" mean? Who is going to do the work? I bet it is the damn "coordinator"! What authority does a coordinator have? Have you done this sort of thing before? Do you think anyone in the organization really cares? I have been here six years, so have you. Let us not use weasel words like "Coordinate".

One thing I want to know is whether anyone here believes in anything, or whether you will standup for any principles. What are you all afraid of? Whenever I see you, you have terror in your eyes. You are not leading--fear is leading you.

Then again, there is a question of equity. I find people on this floor with nothing to do. Why not ask these people to do something? For starters, ask them to coordinate this Impact Assessment.

Again, as I said earlier, I have had it with this place. This place appears mainly hospitable for "friends and family" at the expense of taxpayers. My main interest is work and I don't have any other interests.

It is often said that "I have principles", "I hold some principle", so on and so forth. I say, "No". My principles and I are one. If you take away my principles, there is no "I" left.

Cecil, your Royal Highness, while I have been attempting to establish a conversation with you, you sink to lower level of sleaze!

Please read the following and see whether you have any integrity or decency left:

Cynthia,

The following is the e-mail His Royal Highness Cecil Hua, the Director, sent me to my home e-mail address while I was there right at the office! See the date! His Royal Highness could not walk down a few steps to talk to me? Just talk-- nothing more is required.

Another funny thing:

His Royal Highness conveniently took the Friday and the Monday off (March 9 and March 10, 2001), on purpose I assume, so that he can make His Excellency Steve Benigni the Acting Director on purpose so that His Excellency can throw the paper at my face-- yes, he threw the paper at my face-- an assault. I should have called security and maybe filed assault charges, but I chose to be tolerant and be nice to His Excellency.

Do you see how sleazy His Royal Highness Cecil Hua can be? His Royal Highness wants to pretend that he is such a nice guy and let others do the assault!

Please notice another thing: Both His Royal Highness and His Excellency know that I am going to be in a training class this coming week--- after all they signed the papers for me to take this course and they ought to know it. Knowing fully well that I am going to be away from the office, His Royal Highness Cecil Hua asks me to set up an appointment to meet with him next week!

Is this cunning, venal, and nefarious or what? How low can this Division go? Can any impartial observers accept these people as "Leaders" and "Managers"?

If these exalted people are looking for me this coming week, please tell them that I am in a training class all week.

You have been such an angel; I can't thank you enough.

As you know, these people caused my ulcer and stomach upset-- and I have told them that in writing. Please see below. I also asked that some of these people who have gone berserk be kept away from me so that I can recover. Escalating the assault against me while I am suffering and under medical treatment is neither professional, nor leadership, nor integrity. Actually, it is cruel.

The e-mail below actually says it all.

I shall talk to you when I come back after a week. Please say a prayer for me.

Please give my regards to Ms. Kendrick and Dee Scott.

My home telephone number is (703) 759-6099.

With the best regards,  
N. Srinivasan.

-----Original Message-----

**From:** Hua Cecil T <[Cecil.T.Hua@irs.gov](mailto:Cecil.T.Hua@irs.gov)>

**To:** 'sankhya' <[vadulam@earthlink.net](mailto:vadulam@earthlink.net)>

**Cc:** Srinivasan Narayana I <[Nick.I.Srinivasan@irs.gov](mailto:Nick.I.Srinivasan@irs.gov)>; Benigni Stephen G <[Stephen.G.Benigni@irs.gov](mailto:Stephen.G.Benigni@irs.gov)>

**Date:** Thursday, March 08, 2001 2:57 PM

**Subject:** RE: Medical/Sick Leave: Doctor's Certificate.

Nick, please see me or call me regarding your reporting relationship to Steve. Steve is your manager on record. We will make every effort to facilitate a productive environment, but each position is tied to a specific organization and its needs. Before we can agree to realign you to a different position or organization, you should still work with Steve for proper tasking. Hope your health condition improves. You may want to explore the leave banks if you need more sick leaves. I think there even are possibilities of advancing sick leaves with proper medical proof. Again, work with Steve to identify proper alternatives and I'm sure that Steve will make every effort to accommodate your needs in this aspect. I'll be off on Friday and Monday (3/9 and 3/12). You can call Cynthia to check my availability next week. Thanks and good luck on your recovery.

*Cecil T. Hua*

**(Voice)** 202/283-5933

**(Fax)** 202/283-4230

**(Page)** 877/502-5723

**(Text Message)** 2025504222@mobile.att.net

E-Mail: [cecil.t.hua@irs.gov](mailto:cecil.t.hua@irs.gov)

Mail: 5000 Ellin Road, B7-401

Lanham, MD 20706-1348

-----Original Message-----

**From:** sankhya [<mailto:vadulam@earthlink.net>]

**Sent:** Tuesday, March 06, 2001 8:50 AM

**To:** Hua Cecil T

**Cc:** [cynthia.forrest@irs.gov](mailto:cynthia.forrest@irs.gov); Murray Charles A; Scott Dee

**Subject:** Re: Medical/Sick Leave: Doctor's Certificate.

Cecil,

Thanks for your kind reply.

I do not want to report to Steve Benigni anymore. I am fairly certain you understand the reason.

My health is declining fast. I am planning to come to work tomorrow, the only reason being I don't want to deplete my sick leave. Please keep him and others away from me.

regards,

N. Srinivasan.

-----Original Message-----

**From:** Hua Cecil T <[Cecil.T.Hua@irs.gov](mailto:Cecil.T.Hua@irs.gov)>  
**To:** 'sankhya' <[vadulam@earthlink.net](mailto:vadulam@earthlink.net)>; Forrest Cynthia <[Cynthia.Forrest@irs.gov](mailto:Cynthia.Forrest@irs.gov)>  
**Cc:** Hua Cecil T <[Cecil.T.Hua@irs.gov](mailto:Cecil.T.Hua@irs.gov)>; Murray Charles A <[Charles.A.Murray@irs.gov](mailto:Charles.A.Murray@irs.gov)>; Benigni Stephen G <[Stephen.G.Benigni@irs.gov](mailto:Stephen.G.Benigni@irs.gov)>  
**Date:** Monday, March 05, 2001 8:21 AM  
**Subject:** RE: Medical/Sick Leave: Doctor's Certificate.

[Nick, we did receive your medical documents. Thanks.](#)

*Cecil T. Hua*

**(Voice)** 202/283-5933 **(Fax)** 202/283-4230

**(Page)** 877/502-5723

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Mail: 5000 Ellin Road, B7-401  
Lanham, MD 20706-1348

-----Original Message-----

**From:** sankhya [<mailto:vadulam@earthlink.net>]  
**Sent:** Sunday, March 04, 2001 5:37 PM  
**To:** [cynthia.forrest@irs.gov](mailto:cynthia.forrest@irs.gov)  
**Cc:** [cecil.t.hua@irs.gov](mailto:cecil.t.hua@irs.gov); Murray Charles A  
**Subject:** Medical/Sick Leave: Doctor's Certificate.

Cynthia,

I sent my doctor's medical certificate a few days ago by certified mail to your office at NCFB. I hope you received it. I don't expect to be in this week.

Blue Cross/ Blue Shield has sent me a letter that says I have exceeded my antacid consumption rate beyond normal limits and that they won't approve anymore. My stomach pain is acute.

Please let me know whether you received my doctor's certificate by replying to this e-mail.

With the best regards,

N. Srinivasan.