

Department of the Treasury
Treasury Inspector General for
Tax Administration

Congressional Budget
Justification and Annual
Performance Plan and Report

FY 2022

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Section I – Budget Request

A – Mission Statement

Provide quality professional audit, investigative, and inspection and evaluation services that promote integrity, economy, and efficiency in the administration of the Nation’s tax system.

B – Summary of the Request

The Treasury Inspector General for Tax Administration’s (TIGTA) Fiscal Year (FY) 2022 budget request of \$175,762,000 represents an increase of 3.24 percent above its FY 2021 enacted level. Funding TIGTA’s FY 2022 budget request will enable TIGTA to conduct critical audit, investigative, and inspection and evaluation services to protect the integrity of the Nation’s Federal tax system. In accordance with the requirements of Section 6(f)(1) of the Inspector General Act of 1978 (as amended),¹ TIGTA submits the following information related to its FY 2022 budget request:

- The aggregate budget request for TIGTA operations is \$175,762,000;
- The portion of the request needed for TIGTA training is \$1,800,000; and
- The portion of the request needed to support the Council of the Inspectors General on Integrity and Efficiency is \$632,743.

Funding for TIGTA allows its oversight efforts to continue, and for each dollar invested over the five-year period covering FY 2016 – FY 2020, TIGTA has produced an average annual return of \$94.

1.1 – Appropriations Detail

Dollars in Thousands

	FY 2020		FY 2021		FY 2022		FY 2021 to FY 2022	
	Operating Plan		Operating Plan		Request		% Change	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
New Appropriated Resources								
Audit	328	\$66,260	341	\$64,851	341	\$65,216	0.0%	0.56%
Investigations	403	\$103,990	419	\$105,399	419	\$110,546	0.0%	4.88%
Subtotal New Appropriated Resources	731	\$170,250	760	\$170,250	760	\$175,762	0.0%	3.24%
Other Resources								
Reimbursable	2	\$624	2	\$700	2	\$700	0.0%	0.00%
Recoveries from Prior Years	0	\$220	0	\$0	0	\$0	NA	NA
Unobligated Balances from Prior Years	0	\$5,012	0	\$3,729	0	\$5,000	NA	34.08%
Subtotal Other Resources	2	\$5,856	2	\$4,429	2	\$5,700	0.0%	28.70%
Total Budgetary Resources	733	176,106	762	\$174,679	762	\$181,462	0.0%	3.88%

FY 2020 Other Resources and Full-time Equivalents (FTE) reflect actuals.

In FY 2021, \$8M in additional appropriated resources were provided in the American Rescue Plan Act of 2021 that are not reflected above.

¹ 5 U.S.C. app. 3 § 6(f)(1).

1.2 – Budget Adjustments

Dollars in Thousands

	FTE	Amount
FY 2021 Operating Plan	760	\$170,250
Changes to Base:		
Maintaining Current Levels (MCLs):	0	\$5,300
Pay Annualization (1.0% average pay raise)	0	\$349
Pay Raise (2.7% average pay raise)	0	\$3,165
FERS Contribution Increase	0	\$1,177
Non-Pay	0	\$609
Subtotal Changes to Base	0	\$5,300
FY 2022 Current Services	760	\$175,550
Program Changes:		
Program Increases:	0	\$212
Electric Vehicles and Associated Infrastructure	0	\$212
FY 2022 President's Budget Request	760	\$175,762

C – Budget Increases and Decreases Description

Maintaining Current Levels (MCLs).....+\$5,300,000 / +0 FTE

Pay Annualization (1.0%) +\$349,000 / +0 FTE

Funds are requested for annualization of the January 2021 1.0% average pay raise.

Pay Raise (2.7% in 2022) +\$3,165,000 / +0 FTE

Funds are requested for a 2.7% average pay raise in January 2022.

FERS Contribution Increase +\$1,177,000 / +0 FTE

Funds are requested for the Federal Employee Retirement System (FERS) contribution rates effective FY 2022.

Non-Pay +\$609,000 / +0 FTE

Funds are requested for non-labor expenses such as travel, contracts, rent, supplies, and equipment.

Program Increases.....+\$212,000 / +0 FTE

Electric Vehicles and Associated Infrastructure +\$212,000 / +0 FTE

Following the lead from Executive Order (E.O.) 14008, “Tackling the Climate Crises at Home and Abroad”, the U.S. Department of the Treasury (Treasury or Department) joins in the Administration’s priority to develop a comprehensive plan to create good jobs and stimulate clean energy industries by revitalizing the Federal Government’s sustainability efforts. This includes Treasury’s commitment to use all available procurement authorities to augment its Departmentwide fleet management program with a continued focus on the leasing of electric vehicles (EV) and purchasing, installing, and maintaining essential infrastructure. The planned resources will help Treasury comply with the requirements set forth by E.O. 14008 and reduce the carbon footprint of emissions into the atmosphere by acquiring an updated fleet of zero-emissions vehicles that can support mission operations.

For FY 2022, TIGTA requests \$212,000 to fund the eventual full conversion of its fleet to EV. A portion of this amount will be allocated to support the purchase, installation, maintenance, and/or upgrade of infrastructure required to maintain an EV fleet management program. Currently, TIGTA has a total of 272 leased vehicles in its fleet, of which one is an EV. TIGTA owns an additional six vehicles that are used for communications and surveillance.

1.3 – Object Classification (Schedule O) Obligations

Dollars in Thousands

Object Classification	FY 2020	FY 2021	FY 2022
	Actual Obligations	Estimated Obligations	Estimated Obligations
11.1 - Full-time permanent	87,437	91,059	94,328
11.3 - Other than full-time permanent	404	455	465
11.5 - Other personnel compensation	8,644	8,901	9,140
11.9 - Personnel Compensation (Total)	96,485	100,415	103,933
12.0 - Personnel benefits	40,243	43,065	46,238
13.0 - Benefits for former personnel	0	0	0
Total Personnel and Compensation Benefits	\$136,728	\$143,480	\$150,171
21.0 - Travel and transportation of persons	1,988	1,988	3,004
22.0 - Transportation of things	38	38	38
23.1 - Rental payments to GSA	9,195	9,138	7,829
23.2 - Rental payments to others	166	166	166
23.3 - Communications, utilities, and miscellaneous charges	786	786	835
24.0 - Printing and reproduction	4	4	4
25.1 - Advisory and assistance services	2,118	1,500	1,500
25.2 - Other services from non-Federal sources	546	546	546
25.3 - Other goods and services from Federal sources	13,544	10,847	11,700
25.7 - Operation and maintenance of equipment	2,055	1,485	1,485
26.0 - Supplies and materials	733	733	733
31.0 - Equipment	3,952	3,017	3,229
32.0 - Land and structures	1	0	0
42.0 - Insurance claims and indemnities	2	2	2
91.0 - Unvouchered	220	220	220
Total Non-Personnel	\$35,348	\$30,470	\$31,291
Total Obligations	\$172,076	\$173,950	\$181,462
Full-time Equivalents (FTE)	731	760	760

Amounts reflect obligations of annually appropriated resources, carryover balances, reimbursables, and transfers.

TIGTA received \$8M in multi-year funds in the American Rescue Plan Act of 2021. The table reflects TIGTA's plan to obligate \$3M in FY 2021 and \$5M in FY 2022.

D – Appropriations Language and Explanation of Changes

Appropriations Language	Explanation of Changes
<p style="text-align: center;">DEPARTMENT OF THE TREASURY TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION <i>Federal Funds</i></p> <p style="text-align: center;">SALARIES AND EXPENSES</p> <p>For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; [\$170,250,000]<i>\$175,762,000</i>, of which \$5,000,000 shall remain available until September 30, [2022]<i>2023</i>; of which not to exceed \$6,000,000 shall be available for official travel expenses; of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed \$1,500 shall be available for official reception and representation expenses. (<i>Department of the Treasury Appropriations Act, 2021.</i>)</p>	

E – Legislative Proposals

TIGTA has no legislative proposals.

Section II – Annual Performance Plan and Report

A – Strategic Alignment

TIGTA, an independent office within the Treasury, was established by Congress under the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998.² It provides oversight of IRS activities by conducting independent audits, investigations, and inspections and evaluations necessary to prevent and detect waste, fraud, and abuse in IRS programs and operations. TIGTA conducts audits of IRS operations and makes recommendations designed to improve the administration of the Federal tax system. TIGTA also conducts administrative and criminal investigations into allegations of waste, fraud, and abuse while helping to ensure that the IRS protects and secures taxpayer data. TIGTA also has the unique responsibility of protecting the IRS and its employees.

In accordance with the *Government Performance and Results Act Modernization Act (GPRAMA)* of 2010, Treasury is currently developing the FY 2022 – 2026 Departmental Strategic Plan. The Strategic Plan is scheduled for publication in 2022. The Annual Performance Plan will be updated in the FY 2023 President’s Budget to reflect new departmental strategic goals and objectives. TIGTA will publish a component plan that aligns bureau activities and priorities to the Department’s by early spring 2022.

B – Budget and Performance by Budget Activity

2.1.1 – Audit Resources and Measures

Dollars in Thousands

Resource Level	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Operating Plan	FY 2022 Request
Appropriated Resources	\$59,752	\$64,240	\$61,099	\$62,676	\$65,308	\$64,851	\$65,216
Reimbursable Resources	\$60	0	0	0	\$88	0	0
Unobligated Balances Brought Forward	\$1,780	\$1,524	\$1,674	\$1,947	\$1,908	\$1,384	\$1,855
Budget Activity Total	\$61,592	\$65,764	\$62,773	\$64,623	\$67,304	\$66,235	\$67,071
Full-time Equivalents (FTE)	335	339	328	323	328	341	341

Performance Measure	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2020 Target	FY 2021 Target	FY 2022 Target
Percentage of Audit Products Delivered When Promised to Stakeholders	75	79	81	84	79	70	70	70
Percentage of Recommendations Made That Have Been Implemented	97	92	85	83	86	85	85	DISC
Percentage of New Audit Reports with Recommendations to Improve Tax Administration	N/A	N/A	N/A	N/A	N/A	N/A	B	70

Key: DISC - Discontinued; B - Baseline

Audit Budget and Performance

(\$65,216,000 from direct appropriations):

TIGTA’s Office of Audit (OA) strives to promote the economy, efficiency, and effectiveness of tax administration. TIGTA provides recommendations to improve IRS systems and operations

² Pub. L. No. 105-206, 112 Stat. 685.

and to ensure the fair and equitable treatment of taxpayers. TIGTA's comprehensive and independent performance and financial-related audits of the IRS's programs and operations primarily address statutorily mandated reviews and high-risk challenges the IRS faces.

In FY 2020 and FY 2021, OA conducted multiple audits with significant impacts on critical areas of IRS operations, including Coronavirus Aid, Relief, and Economic Security (CARES) Act payments, high-income taxpayer compliance, virtual currency transactions, and tax withholding from foreign persons. These audits along with the accompanying recommendations have the potential to significantly affect millions of taxpayers and improve IRS service and enforcement efforts.

The American Rescue Plan Act of 2021 (ARP Act), enacted on March 11, 2021, requires the IRS to issue recovery rebate payments to individuals and expands a number of tax credits. The ARP Act also directs the Secretary of the Treasury to establish a program to make periodic advance payments of the Child Tax Credit to eligible taxpayers in the second half of 2021. These changes will require numerous program updates to IRS systems and will likely have a significant impact on the 2022 Filing Season. The ARP Act provided TIGTA \$8,000,000 in multi-year funds for oversight of recovery rebates. TIGTA plans to obligate \$3,000,000 in FY 2021 and \$5,000,000 in FY 2022.

The IRS has played a vital role in the nationwide effort to provide economic aid to American families and businesses through tax relief programs and the dissemination of stimulus payments. As the IRS implements the tax provisions of the ARP Act, TIGTA will perform audits of high profile programs, such as the Child Tax Credit, to ensure that eligible taxpayers receive timely needed relief from financial hardship and to identify process deficiencies to prevent Federal Government funds from being wasted. In addition to the ARP Act audits, OA will continue efforts to protect and strengthen Federal tax administration by assessing IRS programs to implement other tax law changes, support an enhanced taxpayer experience, and improve tax reporting and payment compliance.

The IRS's implementation of audit recommendations results in:

- Cost savings;
- Increased or protected revenue;
- Protection of taxpayers' rights and entitlements; and
- More efficient use of resources.

In FY 2020, OA issued 75 final audit reports and other products, that:

- Addressed a variety of high-risk issues, such as the IRS's implementation of law changes, including the CARES Act, tax compliance, impact of global economies, security over taxpayer data, and the taxpayer experience;
- Reported potential financial benefits totaling approximately \$17.3 billion, including
 - Increased and/or protected revenue in the amount of \$16.7 billion; and
 - Cost savings of \$380 million;
- Affected approximately 16.1 million taxpayer accounts; and
- Returned an estimated \$261 for every dollar invested in TIGTA's audit program.

Description of Performance

TIGTA uses two performance measures to gauge the success of its audit program:

- **Percentage of Audit Products Delivered to Stakeholders When Promised** - TIGTA's products will have a more significant impact if they are delivered when needed to support congressional and IRS decision making.

To determine whether products are timely, TIGTA tracks the percentage of products that are delivered on or before the date promised (contract date). At the end of FY 2020, the actual Percentage of Audit Products Delivered When Promised to Stakeholders was 79 percent, which exceeded the full-year target of 70 percent. TIGTA exceeded this target as a result of ongoing supervisory monitoring of the execution of audits to ensure timely delivery of audit products to stakeholders.

- **Percentage of Recommendations Made That Have Been Implemented** - This measure assesses TIGTA's effect on improving the IRS's accountability, operations, and services.

TIGTA proposes to stop reporting this metric in FY 2022 because it is no longer representative of the agency's audit accomplishments. To review the IRS's implementation of tax laws (including those laws that provide financial hardship relief to taxpayers), OA is performing more online auditing with immediate corrective action versus formal recommendations. As such, the data for this measure is no longer representative of TIGTA's total body of audit work.

- **Percentage of New Audit Reports with Recommendations to Improve Tax Administration** - These recommendations enhance management practices and procedures, offer ways to better use agency funds, and question actual expenditures.

TIGTA proposes to add this new measure that tracks the number of new audit reports with recommendations to improve tax administration.

2.1.2 – Investigations Resources and Measures

Dollars in Thousands

Resource Level	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Operating Plan	FY 2022 Request
Appropriated Resources	\$108,106	\$100,819	\$107,501	\$106,866	\$106,143	\$105,399	\$110,546
Reimbursable Resources	\$475	\$357	\$414	\$797	\$536	\$700	\$700
Unobligated Balances Brought Forward	\$3,220	\$2,392	\$3,326	\$3,053	\$3,104	\$2,345	\$3,145
Budget Activity Total	\$111,801	\$103,568	\$111,241	\$110,716	\$109,783	\$108,444	\$114,391
Full-time Equivalents (FTE)	454	464	438	415	403	419	419

Performance Measure	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2020 Target	FY 2021 Target	FY 2022 Target
Percentage of Closed Investigations Resulting in a Criminal, Administrative, or Law Enforcement Action	90	90	89	91	92	81	85	85

Key: DISC - Discontinued; B - Baseline

Investigations Budget and Performance

(\$110,546,000 from direct appropriations, \$700,000 from reimbursable sources):

TIGTA is statutorily mandated to protect the integrity of Federal tax administration. TIGTA accomplishes this mission through the investigative work conducted by the Office of Investigations (OI). Through its investigative programs, OI protects the integrity of the IRS and its ability to collect revenue owed to the Federal Government by investigating violations of criminal and civil law that adversely affect Federal tax administration, as well as administrative misconduct by IRS employees, both of which undermine the integrity of the Nation's voluntary tax system.

TIGTA's OI uses a performance model that focuses on three primary areas of investigative responsibility:

- Employee integrity;
- Employee and infrastructure security; and
- External attempts to corrupt tax administration.

The performance model uses a ratio of those investigations that have the greatest impact on IRS operations or the protection of Federal tax administration to the total number of investigations conducted. These performance measures guide OI's activities and demonstrate the value of TIGTA's investigative accomplishments to its external stakeholders.

Using investigative activities from FY 2019 and FY 2020 as a baseline, OI projects that it will receive approximately 7,500 complaints, open 2,400 investigations, close 2,300 investigations, and obtain approximately 126 criminal prosecutions in FY 2022. TIGTA's OI conducts investigations with the intent of securing an actionable outcome, such as a clearance letter, or a criminal, civil, or administrative action. Not all investigations; however, result in an actionable outcome due to numerous, uncontrollable variables. Based on the total investigative hours logged in 2020, OI invested an average of 297.7 hours to successfully generate an actionable outcome.

TIGTA's OI expects employee integrity investigations to increase in FY 2022 to pre-Coronavirus pandemic levels as IRS employees return to workplaces in 2021 and expected increase in IRS personnel in part due to additional IRS funding in the ARP Act. Examples of TIGTA investigations into employee misconduct during FY 2020 include an IRS employee sentenced to one day imprisonment for wire fraud and theft of Government property, in connection with a scheme to fraudulently obtain paid military leave and other benefits from the IRS. In another case, an IRS employee pled guilty to multiple counts of aiding and assisting in the filing of a false tax return by an employee of the United States.³

TIGTA has a statutory responsibility to identify, investigate, and respond to threats against IRS personnel and physical infrastructure. With the media focused on the IRS and its policies and tax law revisions, TIGTA expects these types of investigations to increase through FY 2022. From FY 2012 through FY 2020, TIGTA processed more than 17,221 threat-related complaints and investigated more than 9,833 threats against IRS employees. One example of these types of investigations in FY 2021 involved a man indicted for threatening to blow up an IRS office.

³ The facts in the summarized cases on this page come from court documents of the respective jurisdictions.

TIGTA investigates criminal activity originating outside the IRS, such as impersonation of an IRS employee, attempted bribery of IRS employees, international cybercrime and identity theft, and procurement fraud. Currently, the IRS has approximately 53 public facing applications for taxpayers and businesses, and the Coronavirus pandemic has increased the need for more online resources for taxpayers. With additional Economic Impact Payments and Paycheck Protection Program (PPP) disbursements, OI expects an increase in fraudulent attempts to obtain benefits. In FY 2020, CARES Act cases represented 12.3 percent of OI's investigative work hours. For example, a man was arrested and charged with wire and bank fraud in connection with the CARES Act, seeking more than \$1.5 million under the PPP. He obtained an Employer Identification Number from the IRS and submitted loan applications which included multiple false documents and statements.

Investigations into telephonic IRS impersonations is another high visibility area. Between October 2013 and September 2020, more than 2.5 million Americans have reportedly received unsolicited telephone calls from individuals who claimed to be IRS agents. The caller, using a fake name, provides a "badge number" and claims the victim owes taxes and is criminally liable for the amount owed. The victim is threatened that if he or she fails to pay the tax immediately, the victim will be arrested, a suit will be filed, or some other form of adverse action will be taken. More than 15,919 victims have reported that they had collectively paid upwards of \$81.9 million to the scammers. By the end of FY 2020, TIGTA investigations resulted in 213 individuals charged in Federal court. For example, an Indian-based Voice over Internet Protocol provider and its director were indicted in a first-of-its-kind indictment for conspiracy to commit wire fraud and wire fraud in connection with facilitating tens of millions of scam calls to American taxpayers on behalf of India-based phone scammers, causing a financial loss of more than \$20 million. As a result of OI's efforts, reports of this activity to TIGTA have reduced from a high of 180,000 reports in September 2016, to approximately 137 in September 2020. Although this demonstrates that significant results can be obtained by forward-leaning investigations, it also illustrates that this activity will not likely cease as long as the scammers can identify potential victims. In FY 2020, OI's total protection of dollars and financial accomplishments as a result of investigative activities was \$43.7 million. Additionally, TIGTA's investigative efforts resulted in more than \$29.3 million in court-ordered fines, penalties, and restitution.

Description of Performance

TIGTA's OI uses performance measures that identify the percentage of results derived from investigative activities that most accurately align with the strategic goals of the organization and provide the greatest impact on the protection of the integrity of Federal tax administration. At the end of FY 2020, the Percentage of Closed Investigations Resulting in a Criminal, Administrative, or Law Enforcement Action was 92 percent, which exceeded the full-year target of 81 percent. OI exceeded the FY 2020 performance measure target as a result of the diligent work of experienced executives, managers, and special agents.

For FY 2022, OI's performance target will remain at 85 percent for Percentage of Closed Investigations Resulting in a Criminal, Administrative, or Law Enforcement Action. TIGTA's OI will continue to provide the IRS with the investigative coverage and information necessary to improve the integrity of IRS operations and mitigate threats against its employees, facilities, and

data infrastructure. In addition, OI will maintain highly trained personnel available to address the significant vulnerabilities of taxpayer and IRS data and effectively combat compromises of IRS computer systems in the expanding digital environment of Federal tax administration, all of which contribute to maintaining the public's confidence in the safe, fair, and effective administration of the Federal tax system. Through its investigative programs, OI will continue to protect the IRS's ability to process approximately 253 million tax returns, collect more than \$3.5 trillion in tax revenue, and issue more than \$452 billion in refunds for the Federal Government.⁴

Inspections and Evaluations

TIGTA's Office of Inspections and Evaluations (I&E) identifies opportunities for improvement in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful, and reliable information to decision makers and stakeholders.

Inspections are intended to:

- Provide factual and analytical information;
- Monitor compliance;
- Measure performance;
- Assess the effectiveness and efficiency of programs and operations;
- Share best practices; and
- Inquire into allegation of waste, fraud, abuse, and mismanagement.

Evaluations are intended to:

- Provide in-depth reviews of specific management issues, policies, or programs;
- Address Government-wide or multi-agency issues; and
- Develop recommendations to streamline operations, enhance data quality, and minimize inefficient and ineffective procedures.

In FY 2020, I&E produced seven external reports, which included reviews of:

- Physical Security Controls;
- Follow-up Reports (I&E Recommendations);
- IRS Pseudonym Program; and
- IRS Cash Payments.

⁴ Data related to the number of returns, revenue collected, and refunds comes from the *IRS Data Book, 2019*.

C – Changes in Performance Measures

Performance Measure or Indicator	Proposed Change and Justification
1. Percentage of recommendations that have been implemented (discontinue)	TIGTA proposes to stop reporting this metric in the CJ/BIB because it is no longer representative of the agency’s audit accomplishments. To review the IRS’s implementation of tax laws, TIGTA’s OA performs more online auditing with immediate corrective action versus formal recommendations. As such, the data for this measure is no longer representative of TIGTA’s total body of audit work.
2. Percentage of audit reports with recommendations to improve tax administration (new measure)	This measure provides information on the percentage of new products that include recommendations-designed to improve tax administration. These recommendations enhance management practices and procedures, offer ways to better use agency funds, and question actual expenditures.

D – Evidence-Building Activity

Refer to the Executive Summary for a discussion of Treasury-wide evidence-building functions.

Section III – Additional Information

A – Summary of Capital Investments

Technology Investments – TIGTA has no major information technology investments.

A summary of capital investments, including major information technology and non-technology investments, can be accessed at:

<https://www.treasury.gov/about/budget-performance/Pages/summary-of-capital-investments.aspx>