

Executive Summary

The Good Accounting Obligation in Government Act (the Act) requires each Federal agency to include, in its annual budget justification, a report that identifies each public recommendation issued by the Government Accountability Office (GAO) and the agency's inspectors general (IGs) that has remained unimplemented for one year or more from the budget justification submission date. In compliance with the Act, Treasury has included a report listing each public recommendation issued by GAO, Treasury Office of Inspector General (OIG), and Treasury Inspector General for Tax Administration (TIGTA). For recommendations with which Treasury agreed, this report provides timelines for full implementation of the planned corrective actions (PCAs). For recommendations with their PCAs completed, this report indicates their status as "*Implemented. Pending auditor validation.*" For recommendations with which Treasury disagreed or did not implement due to budgetary constraints or other factors, this report indicates their status as either "*Rejected*" or "*On Hold*," respectively. For recommendations where Treasury did not formally respond or take action, this report indicates "*No Action Taken.*"

The Act also requires a reconciliation between the agency records of unimplemented recommendations and each IGs' Semiannual Report to Congress (SAR). Treasury IGs use the same system (Treasury's Joint Audit Management Enterprise System (JAMES)) for the reporting of unimplemented recommendations in the SAR. In addition, Treasury IGs have direct access to JAMES and regularly review and validate recommendation implementation status recorded in JAMES by conducting corrective action verifications and follow-up audits. A reconciliation table is provided as part of this report to illustrate that the discrepancies between this report and the SAR are due to reporting criteria differences.

The information used to create this report is based on JAMES and GAO's recommendations database available on www.gao.gov.

Reporting Methodology and Report Structure

This report includes GAO, OIG, and TIGTA recommendations issued between 2/1/2012 and 1/31/2019 (7 years per Treasury's record retention policy) that remained unimplemented for one year or more from the planned fiscal year 2021 budget justification submission date.

The report has five parts:

Appendix 1: A report listing GAO recommendations and their implementation status.

Appendix 2: A report listing OIG recommendations and their implementation status.

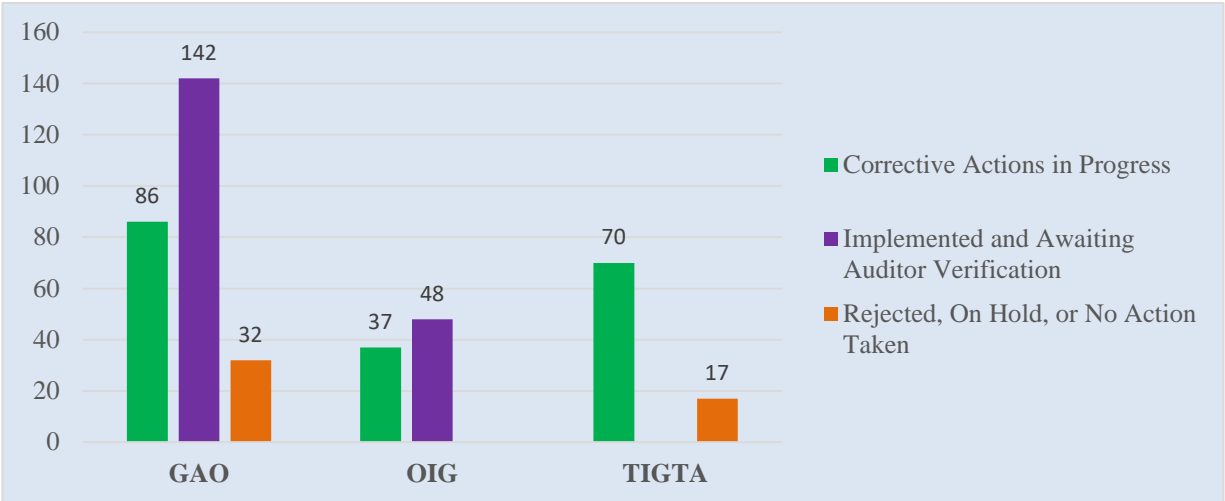
Appendix 3: A report listing TIGTA recommendations and their implementation status.

Appendix 4: A reconciliation of this report and the IGs' SARs.

Appendix A: A listing of acronyms used throughout this report.

Status of Unimplemented Recommendations

Out of a total of 432 unimplemented recommendations, 190 have been implemented and are awaiting auditor verification, 193 have corrective actions in progress, and 49 are in “rejected,” “on hold,” or “no actions taken” status.



Unimplemented Recommendations By Audit Area

Out of a total of 432 unimplemented recommendations, the top three audit areas of Tax Administration and Compliance, Information Technology, and Administration of Program Operations account for 82% of all unimplemented recommendations.

