

APPENDIX 1

**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Government Accountability Office (GAO) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Financial Literacy: Overlap of Programs Suggests There May Be Opportunities for Consolidation	GAO-12-588	07/23/2012	Administration of Program Operations	To help ensure effective and efficient use of federal financial literacy resources, the Secretary of the Treasury and the Director of the Consumer Financial Protection Bureau, in their capacity as Chair and Vice Chair of the Financial Literacy and Education Commission, and in concert with other agency representatives of the commission should identify for federal agencies and Congress options for consolidating federal financial literacy efforts into the activities and agencies that are best suited or most effective.	Treasury - DO	Implemented. Pending auditor validation.
Financial Literacy: Overlap of Programs Suggests There May Be Opportunities for Consolidation	GAO-12-588	07/23/2012	Administration of Program Operations	To help ensure effective and efficient use of federal financial literacy resources, the Secretary of the Treasury and the Director of the Consumer Financial Protection Bureau, in their capacity as Chair and Vice Chair of the Financial Literacy and Education Commission, and in concert with other agency representatives of the commission should revise the commission's national strategy to incorporate clear recommendations on the allocation of federal financial literacy resources across programs and agencies.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	FSOC and OFR should clarify responsibility for implementing requirements to monitor threats to financial stability across FSOC and OFR, including FSOC members and member agencies, to better ensure that the monitoring and analysis of the financial system are comprehensive and not unnecessarily duplicative.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	To strengthen accountability and collaboration in FSOC's decision making, FSOC should establish a collaborative and comprehensive framework for assessing the impact of its decisions for designating FMUs and nonbank financial companies on the wider economy and those entities. This framework should include assessing the effects of subjecting designated FMUs and nonbank financial companies to new regulatory standards, requirements, and restrictions; establishing a baseline from which to measure the effects; and documenting the approach.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	To strengthen accountability and collaboration in FSOC's decision making, FSOC should develop more systematic forward-looking approaches for reporting on potential emerging threats to financial stability in annual reports. Such an approach should provide methodological insight into why certain threats to financial stability are included or excluded over time, separate current or past threats from those that are potentially emerging, and prioritize the latter.	Treasury - DO	Implemented. Pending auditor validation.

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Organizational Transformation: Enterprise Architecture (EA) Value Needs to be Measured and Reported	GAO-12-791	09/26/2012	Information Technology	To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should fully establish an approach for measuring enterprise architecture outcomes, including a documented method (i.e., steps to be followed) and metrics that are measurable, meaningful, repeatable, consistent, actionable, and aligned with the agency's enterprise architecture's strategic goals and intended purpose.	Treasury - DO	Implemented. Pending auditor validation.
Organizational Transformation: Enterprise Architecture (EA) Value Needs to be Measured and Reported	GAO-12-791	09/26/2012	Information Technology	To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should periodically measure and report enterprise architecture outcomes and benefits to top agency officials (i.e., executives with authority to commit resources or make changes to the program) and to OMB.	Treasury - DO	Implemented. Pending auditor validation.
TAX GAP: IRS Could Significantly Increase Revenues by Better Targeting Enforcement Resources	GAO-13-151	12/05/2012	Tax Administration and Compliance	Review disparities in the ratios of direct revenue yield to costs across different enforcement programs and across different groups of cases and consider this evidence as a potential basis for adjusting its allocation of enforcement resources each year.	IRS	Implemented. Pending auditor validation.
2012 Tax Filing: IRS Faces Challenges Providing Service to Taxpayers and Could Collect Balances Due More Effectively	GAO-13-156	12/18/2012	Tax Administration and Compliance	Outline a strategy that defines appropriate levels of telephone and correspondence service and wait time and lists specific steps to manage service based on an assessment of time frames, demand, capabilities, and resources.	IRS	Rejected. IRS disagreed with the recommendation. Although IRS does not plan to pursue the specific actions recommended as explained in response to GAO dated December 13, 2012, it has other activities in place such as applying more Customer Service Representatives to answer calls, improving contact center efficiency, providing issue resolution alternatives to reduce demand, and enhancing the Where's My Refund (WMR) web application that will achieve program improvements as intended by the recommendation.

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IRS WEBSITE: Long-Term Strategy Needed to Improve Interactive Services	GAO-13-435	04/16/2013	Administration of Program Operations	Develop business cases for all new online services, describing the potential benefits and costs of the project, and use them to prioritize future projects.	IRS	Implemented. Pending auditor validation.
IRS WEBSITE: Long-Term Strategy Needed to Improve Interactive Services	GAO-13-435	04/16/2013	Administration of Program Operations	Establish a numerical or other measurable goal to improve taxpayer satisfaction and a timeframe for achieving it.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments GAO reviewed, GAO recommends that the Acting Commissioner of IRS direct the Chief Technology Officer to improve the reliability of cost estimates by addressing the weaknesses GAO identified in this report so that each investment at least substantially meets each of the characteristics of a reliable cost estimate.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments GAO reviewed, GAO recommends that the Acting Commissioner of IRS direct the Chief Technology Officer to develop and implement guidance that specifies best practices-such as including evaluating critical path (for projected schedule), using earned value management data, evaluating the performance of completed work and comparing it to the remaining budget, assessing commitment values for material needed to complete remaining work, and estimating future conditions-to consider when determining projected cost and schedule amounts.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments GAO reviewed, GAO recommends that the Acting Commissioner of IRS direct the Chief Technology Officer to improve the extent to which schedules are well-constructed and controlled by addressing the weaknesses GAO identified in this report so that each investment at least substantially meets each of these characteristics.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	Perform a risk assessment to determine the appropriate level of IDRS access that should be granted to employee groups that handle hard-copy taxpayer receipts and related sensitive taxpayer information as part of their job responsibilities.	IRS	PCA Due Date: Oct-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	Based on the results of the risk assessment, update the IRM accordingly to specify the appropriate level of IDRS access that should be allowed for (1) remittance perfection technicians and (2) all other employee groups with IDRS access that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities.	IRS	PCA Due Date: Oct-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	Establish procedures to implement the updated IRM, including required steps to follow to prevent (1) remittance perfection technicians and (2) all other employee groups that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities from gaining access to command codes not required as part of their designated job duties.	IRS	PCA Due Date: Oct-2020

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TAX ADMINISTRATION: IRS Could Improve Examinations by Adopting Certain Research Program Practices	GAO-13-480	05/24/2013	Tax Administration and Compliance	Transcribe data from paper-filed Form 1040 Schedules C and E that are not currently transcribed and make that data available to SB/SE examiners for classification. If IRS has evidence that the costs related to transcribing all such data on Schedules C and E exceed the benefits or are otherwise prohibitive, IRS could transcribe less data by transcribing only the missing data for selected line items, such as certain large expense line items, and/or develop a budget proposal to fund an initiative for transcribing the Schedule C and E data.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	6/28/2013	Financial Statements	To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for reporting amounts in the CFS budget statements that are fully consistent with the underlying information in significant federal entities' audited financial statements and other financial data.	Fiscal Service	PCA Due Date: Sep-2022
Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	6/28/2013	Financial Statements	To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for identifying and reporting all items needed to prepare the CFS budget statements.	Fiscal Service	PCA Due Date: Sep-2020
Corporate Tax Compliance: IRS Should Determine Whether Its Streamlined Corporate Audit Process Is Meeting Its Goals	GAO-13-662	08/22/2013	Tax Administration and Compliance	Track savings from Compliance Maintenance and Compliance Assurance Process (CAP) overall and develop a plan for reinvesting any savings.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings	GAO-14-65	11/06/2013	Administration of Program Operations	To improve the department's implementation of PortfolioStat, as the department finalizes and matures its enterprise architecture and valuation methodology, the Secretary of the Treasury should direct the CIO to utilize these processes to identify whether there are additional opportunities to reduce duplicative, low-value, or wasteful investments.	Treasury - DO	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings	GAO-14-65	11/06/2013	Administration of Program Operations	To improve the department's implementation of PortfolioStat, in future reporting to OMB, the Secretary of the Treasury should direct the CIO to fully describe the following PortfolioStat action plan elements: (1) consolidate commodity IT spending under the agency CIO and (2) establish criteria for identifying wasteful, low-value, or duplicative investments.	Treasury - DO	Implemented. Pending auditor validation.
Private Pensions: Clarity of Required Reports and Disclosures Could Be Improved	GAO-14-92	11/21/2013	Administration of Program Operations	To ease the burden on plan sponsors, enhance compliance, and help ensure that disclosures to participants are written in a manner that can be understood by the average participant, Labor, IRS, and PBGC should work together to: Create and regularly update a comprehensive online tool for plan sponsors to search for the reports and disclosures they are required to provide based on plan type, design, and circumstances.	IRS	Implemented. Pending auditor validation.

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Civilian Intelligence Community: Additional Actions Needed to Improve Reporting on and Planning for the Use of Contract Personnel	GAO-14-204	01/29/2014	Administration of Program Operations	To improve civilian IC elements' or their respective departments' ability to mitigate risks associated with the use of contractors, the Director of National Intelligence, Director of the Central Intelligence Agency, Attorney General of the United States, and Secretaries of Energy and the Treasury should direct responsible agency officials to set time frames to develop guidance that fully addresses the Office of Federal Procurement Policy, Policy Letter 11-01's requirements related to closely supporting inherently governmental functions.	Treasury - DO	Implemented. Pending auditor validation.
PARTNERSHIPS AND S CORPORATIONS: IRS Needs to Improve Information to Address Tax Noncompliance	GAO-14-453	05/14/2014	Tax Administration and Compliance	While IRS works to improve the quality of its Schedule K-1 data, develop a plan for conducting testing or other analysis to determine whether the improved Schedule K-1 data, perhaps combined with other IRS information about businesses and taxpayers, could be used more effectively to ensure compliance with the reporting of flow-through income.	IRS	Rejected. IRS disagreed with the recommendation. IRS understands the objective of this recommendation and, at such time that resources are available to enhance capabilities, we would consider this methodology of advanced testing. However, currently we will not be pursuing the actions recommended. IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
IRS Correspondence Audits: Better Management Could Improve Tax Compliance and Reduce Taxpayer Burden	GAO-14-479	06/05/2014	Tax Administration and Compliance	To clarify the desired results of the correspondence audit program and its linkages to IRS-wide activities, .Establish formal program objectives. .Ensure that the program measures reflect those objectives. .Clearly link those measures with strategic IRS-wide goals on ensuring compliance in a cost effective way while minimizing taxpayer burden.	IRS	Implemented. Pending auditor validation.
IRS 2015 BUDGET: Long-Term Strategy and Return on Investment Data Needed to Better Manage Budget Uncertainty and Set Priorities	GAO-14-605	06/12/2014	Administration of Program Operations	Because ROI provides insights on the productivity of a program and is one important factor in making resource allocation decisions, GAO recommends IRS calculate actual ROI for implemented initiatives, compare the actual ROI to projected ROI, and provide the comparison to budget decision makers for initiatives where IRS allocated resources.	IRS	Implemented. Pending auditor validation.
IRS 2015 BUDGET: Long-Term Strategy and Return on Investment Data Needed to Better Manage Budget Uncertainty and Set Priorities	GAO-14-605	06/12/2014	Administration of Program Operations	Because ROI provides insights on the productivity of a program and is one important factor in making resource allocation decisions, GAO recommends IRS use actual ROI calculations as part of resource allocation decisions.	IRS	Implemented. Pending auditor validation.
Debt Management: Floating Rate Notes Can Help Treasury Meet Borrowing Goals, but Additional Actions Needed to Help Manage Risk	GAO-14-535	06/16/2014	Banking and Lending	To help minimize Treasury borrowing costs over time by better understanding and managing the risks posed by Treasury floating rate notes and by enhancing demand for Treasury securities, the Secretary of the Treasury should track and report an additional measure of the length of the portfolio that captures the interest rate reset frequency of securities in the portfolio.	Treasury - DO	Implemented. Pending auditor validation.

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Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	6/19/2014	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish and implement policies and procedures for accounting for and reporting all significant General Fund activity and balances, obtaining assurance on the reliability of the amounts, and reconciling the activity and balances between the General Fund and federal entities.	Fiscal Service	PCA Due Date: Sep-2022
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	6/19/2014	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish a formalized process to require the performance of additional audit procedures specifically focused on intragovernmental activity and balances between federal entities to provide increased audit assurance over the reliability of such information.	Fiscal Service	Rejected. Treasury disagreed with the recommendation. The Office of Management and Budget (OMB) and Treasury do not think they need to place additional audit burden on agencies. With respect to this recommendation's reference to a need for additional agency audit procedures for intragovernmental activity and balances, Treasury's plan already contains multiple corrective actions aimed at increasing the quality of intragovernmental data. These actions are proving effective, as reflected by a reduction of over 80 percent in elimination differences of intragovernmental data submitted by federal entities from FY 2015 to FY 2016. Moreover, in alignment with the current administration's efforts to reduce agency burden, we do not support encumbering agencies with the cost and burden of the additional audit procedures being recommended. However, Treasury will continue to work collaboratively with OMB and the federal agency community on existing corrective actions.
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from the GAO panel when modifying plan investment and service provider fee information, including: revise Schedule H plan asset categories to better match current investment vehicles and provide more transparency into plan investments;	IRS	Implemented. Pending auditor validation.
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from the GAO panel when modifying plan investment and service provider fee information, including: revise the Schedule of Assets attachments to create a standard searchable format;	IRS	Implemented. Pending auditor validation.

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PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from the GAO panel when modifying plan investment and service provider fee information, including: develop a central repository for EIN and PN numbers for filers and service providers to improve the comparability of form data across filings.	IRS	Rejected. IRS disagreed with the recommendation. IRS currently does not have the funding and staffing needed to develop the type of electronic repository that GAO has recommended. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from the GAO panel when modifying plan investment and service provider fee information, including: clarify Schedule C instructions for direct, eligible indirect, and reportable indirect compensation so plan fees are reported more consistently and, as we recommended in the past, better align with the 408(b)(2) fee disclosures.	IRS	Rejected. IRS disagreed with the recommendation. The collection of information via Schedule C is within the exclusive jurisdiction of the DOL pursuant to Title I of ERISA. Accordingly, the IRS must defer to the DOL on the action and timing for those recommendations
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from the GAO panel when modifying plan investment and service provider fee information, including: simplify and clarify Schedule C service provider codes to increase reporting consistency.	IRS	Rejected. IRS disagreed with the recommendation. The collection of information via Schedule C is within the exclusive jurisdiction of the Department of Labor (DOL) pursuant to Title I of ERISA. Accordingly, IRS must defer to the DOL on the action and timing for those recommendations.
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	Track the results of large partnerships audits: (a) define a large partnership based on asset size and number of partners; (b) revise the activity codes to align with the large partnership definition; and (c) separately account for field audits and campus audits.	IRS	Implemented. Pending auditor validation.
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	Analyze the audit results by these activity codes and types of audits to identify opportunities to better plan and use IRS resources in auditing large partnerships.	IRS	PCA Due Date: Sep-2019
Troubled Asset Relief Program: Treasury Could Better Analyze Data to Improve Oversight of Servicers' Practices	GAO-15-5	10/06/2014	Administration of Program Operations	To improve monitoring and oversight of Treasury's HAMP, the Secretary of the Treasury should conduct periodic evaluations using analytical methods, such as econometric modeling as appropriate, to help explain differences among MHA servicers in redefault rates that may inform its compliance reviews of individual servicers, identify areas of weaknesses and best practices, and determine the potential need for additional program policy changes.	Treasury - DO	Implemented. Pending auditor validation.

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INDIVIDUAL RETIREMENT ACCOUNTS: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To improve IRS's ability to detect and pursue noncompliance associated with undervalued assets sheltered in IRAs and prohibited transactions, conduct research using the new Form 5498 data to identify IRAs holding nonpublic asset types, such as profits interests in private equity firms and hedge funds, and use that information for an IRS-wide strategy to target enforcement efforts.	IRS	Implemented. Pending auditor validation.
INDIVIDUAL RETIREMENT ACCOUNTS: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To improve IRS's ability to detect and pursue noncompliance associated with undervalued assets sheltered in IRAs and prohibited transactions, work in consultation with the Department of the Treasury on a legislative proposal to expand the statute of limitations on IRA noncompliance to help IRS pursue valuation-related misreporting and prohibited transactions that may have originated outside the current statute's 3-year window.	IRS	Implemented. Pending auditor validation.
INDIVIDUAL RETIREMENT ACCOUNTS: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To help taxpayers better understand compliance risks associated with certain IRA choices and improve compliance, building on research data on IRAs holding nonpublic assets, identify options to provide outreach targeting taxpayers with nonpublic IRA assets and their custodians, such as reminder notices that engaging in prohibited transactions can result in loss of the IRA's tax-favored status.	IRS	Implemented. Pending auditor validation.
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should establish procedures to evaluate companies in Stage 2 and Stage 3 under both statutory determination standards when an evaluation in either stage concludes that a company does not meet one of the standards, or document--on a company-specific or more general basis--why the second determination standard is not relevant for determination evaluations	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should develop a process to collect information necessary for Stage 1 analysis, as appropriate, from certain nonbank financial companies for which public or regulatory information is otherwise unavailable. For example, FSOC could have companies for which such information is unavailable and that meet certain characteristics (such as quantitative thresholds similar to those used in Stage 1) report necessary information to the Office of Financial Research.	Treasury - DO	Implemented. Pending auditor validation.
Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review its regulations governing the information contained in relative value statements to ensure these statements provide a meaningful comparison of all benefit options, especially in instances where the loss of certain additional plan benefits may not be disclosed.	Treasury - DO	No Action Taken.

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Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review the applicability and appropriateness of allowing sponsors to select a "lookback" interest rate for use in calculating lump sums associated with a lump sum window that can serve to advantage the interests of the sponsor.	Treasury - DO	No Action Taken.
Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should establish a process and a timeline for periodically updating the mortality tables used to determine minimum required lump sums-- including a means for monitoring when experts' views may indicate that mortality tables may have become outdated, and for taking expedited action if warranted.	Treasury - DO	No Action Taken.
Critical Technologies: Agency Initiatives Address Some Weaknesses, but Additional Interagency Collaboration Is Needed	GAO-15-288	02/10/2015	Administration of Program Operations	To ensure a consistent and more collaborative approach to the protection of critical technologies, GAO recommends that the Secretaries of the Departments of Commerce, Defense, Homeland Security, State, and the Treasury; as well as the Attorney General, who have lead and stakeholder responsibilities for the eight programs within the critical technologies portfolio, take steps to promote and strengthen collaboration mechanisms among their respective programs while ongoing initiatives are implemented and assessed. These steps need not be onerous; for example, they could include conducting an annual meeting to discuss their programs, including the technologies they are protecting, their programs' intent, any new developments or changes planned for their programs, as well as defining consistent critical technologies terminology and sharing important updates.	Treasury - DO	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY - Management Needs to Address Reporting of IRS Investments' Cost, Schedule, and Scope Information	GAO-15-297	02/25/2015	Information Technology	To improve the reliability and reporting of investment performance information and management of selected major investments, GAO recommends that the Commissioner of the IRS direct the Chief Technology Officer to take the following action: Modify reporting of ACA testing status to senior management to include a comprehensive report on all impacted systems-including an explanation for why impacted systems were not tested at a particular level-and ensure this reporting is aligned with the manner in which testing is being performed.	IRS	Rejected. IRS disagreed with the recommendation. We followed a rigorous risk-based process for planning the tests of Affordable Care Act (ACA) impacted systems, including the types and levels of testing. ACA Release 5.0 was complex and high-risk, thus reporting for testing within and outside IRS was frequent (sometimes daily), with test progress formally delivered via planned cross-organizational checkpoints and the Filing Season readiness assessment.
Information Security: IRS Needs to Continue Improving Controls over Financial and Taxpayer Data	GAO-15-337	03/19/2015	Information Technology	Take the following action to effectively implement key elements of the IRS information security program: Update the remedial action verification process to ensure actions are fully implemented.	IRS	Implemented. Pending auditor validation.
Information Security: IRS Needs to Continue Improving Controls over Financial and Taxpayer Data	GAO-15-337	03/19/2015	Information Technology	Take the following action to effectively implement key elements of the IRS information security program: Ensure that control testing methodology and results fully meet the intent of the control objectives being tested.	IRS	PCA Due Date: Jul-2020

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Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	Secretary of Treasury should ensure an inventory of mobile devices and services is established department-wide (i.e. all components' devices and associated services are accounted for).	Treasury - DO	Implemented. Pending auditor validation.
Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	Secretary of the Treasury should ensure procedures to monitor and control spending are established department-wide. Specifically ensure: procedures include assessing devices for zero, under and over usage; personnel with authority and responsibility for performing the procedures are identified and the specific steps to be taken to perform the process are documented.	Treasury - DO	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	Determine why staff did not consistently comply with IRS's existing requirements for the final candling of receipts at Service Center Campuses (SCCs) and lockbox banks, including logging remittances found during final candling on the final candling log at the time of discovery, safeguarding the remittances at the time of discovery, transferring the remittances to the deposit unit promptly, and passing one envelope at a time over the light source, and based on this determination, establish a process to better enforce compliance with these requirements.	IRS	PCA Due Date: Dec-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	Establish procedures to monitor whether non-IRS contractors with unescorted physical access to IRS facilities are receiving unauthorized access awareness training.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	Establish a process to ensure that the requirement for unauthorized access awareness training is explicitly communicated to non-IRS contractors who have unescorted access to IRS facilities.	IRS	Implemented. Pending auditor validation.
Mortgage Reforms: Actions Needed to Help Assess Effects of New Regulations	GAO-15-185	07/27/2015	Banking and Lending	To enhance the effectiveness of their preparations for conducting a retrospective review of the QRM regulations, the agencies responsible for the QRM regulations--Federal Deposit Insurance Corporation, Federal Housing Finance Agency, Board of Governors of the Federal Reserve System, HUD, Office of the Comptroller of the Currency, and Securities and Exchange Commission--should develop a plan that identifies the metrics, baselines, and analytical methods to be used and specify the roles and responsibilities of each agency in the review process. Furthermore, to account for and help mitigate limitations of existing data and the uncertain availability of enhanced datasets, the six agencies should include in their plan alternate metrics, baselines, and analytical methods that could be used if data were to remain unavailable.	OCC	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
PATIENT PROTECTION AND AFFORDABLE CARE ACT: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals	GAO-15-540	07/29/2015	Tax Administration and Compliance	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, GAO recommends that the Commissioner of Internal Revenue take the following action: Assess whether or not the data received from the health insurance marketplaces are sufficiently complete and accurate to enable effective correction of tax returns at-filing based on matching with the marketplace data and, if the assessment determines that such corrections would be effective, seek legislative authority to correct tax returns at-filing based on the marketplace data.	IRS	Implemented. Pending auditor validation.
PATIENT PROTECTION AND AFFORDABLE CARE ACT: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals	GAO-15-540	07/29/2015	Tax Administration and Compliance	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, we recommend that the Commissioner of Internal Revenue take the following action: Evaluate IRS efforts to collaborate and communicate with key external stakeholders to inform efforts related to implementation of the new 2015 PPACA requirements.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Establish, document, and implement clear objectives for the collection program and enterprise-wide case categorization and routing processes, and define key terms, such as "fairness" and "risk."	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Build upon existing Enterprise Risk Management (ERM) guidance to help managers identify internal and external risks to collection program objectives, and better understand how long-standing risk processes integrate with new ERM approaches; incorporate this guidance into existing or future ERM or collection program risk assessment processes.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Clearly establish, document, and implement case categorization and routing procedures-such as those for IDS, high priority case selection, and any other important processes-to support collection program objectives and IRS goals.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Establish, document, and implement procedures for the periodic evaluation of the efficiency and effectiveness of collection-wide case categorization, routing rules, and case selection processes.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Establish, document, and implement procedures for periodic updates of dollar thresholds for categorizing case selection, including those identified as "high risk."	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Automated Collection System Lacks Key Internal Controls Needed to Ensure the Program Fulfills Its Mission	GAO-15-744	09/10/2015	Tax Administration and Compliance	Establish, document, and implement objectives for the collection program and ACS, and define the key term of "fairness" as it applies to collection activities, which can be communicated to IRS staff.	IRS	Implemented. Pending auditor validation.
Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans	GAO-15-617	09/15/2015	Information Technology	To improve the department's IT savings reinvestment plans, the Secretary of the Treasury should direct the CIO, as part of any future update to the department's Information Resources Management (IRM) strategic plan or equivalent document, to include information regarding the approach to reinvesting savings from the consolidation of commodity IT resources (including data centers) in accordance with OMB's guidance.	Treasury - DO	Implemented. Pending auditor validation.

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Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans	GAO-15-617	09/15/2015	Information Technology	To improve the department's IT savings reinvestment plans, the Secretary of the Treasury should direct the CIO to ensure that the department's integrated data collection submission to OMB includes, for all reported initiatives, complete plans to use any resulting cost savings and avoidances from OMB-directed IT reform-related efforts.	Treasury - DO	Implemented. Pending auditor validation.
Critical Infrastructure Protection: Sector-Specific Agencies Need to Better Measure Cybersecurity Progress	GAO-16-79	11/19/2015	Information Technology	To better monitor and provide a basis for improving the effectiveness of cybersecurity risk mitigation activities, informed by the sectors' updated plans and in collaboration with sector stakeholders, the Secretary of the Treasury should direct responsible officials to develop performance metrics to provide data and determine how to overcome challenges to monitoring the financial services sector's cybersecurity progress.	Treasury - DO	Implemented. Pending auditor validation.
2015 Tax Filing Season	GAO-16-151DO	01/14/2016	Tax Administration and Compliance	To improve performance management of taxpayer services, the Secretary of the Treasury should update the Department's performance plan to include overage rates for handling taxpayer correspondence as a part of Treasury's performance goals.	Treasury - DO	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Financial Statements	The Commissioner of Internal Revenue should direct the referral programs to establish a mechanism to coordinate on a plan and timeline for developing a consolidated, online referral submission in order to better position IRS to leverage specialized expertise while exploring options to further consolidate the initial screening operations.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the Internal Revenue Manual (IRM) has internal controls for processing information referrals by establishing, documenting, and implementing procedures for maintaining and communicating the information referral screening and routing guidelines to the Image Control Team (ICT) and IRS units receiving information referrals as well as procedures for ICT screening and routing operations.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing ongoing monitoring of information referrals retained for destruction, including a mechanism for tracking the reasons referrals were retained prior to destruction.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing procedures for each IRS operating unit receiving information referrals to provide feedback on the number and types of referrals misrouted and on their disposition, and a mechanism to analyze patterns of misroute errors.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing supervisory review and segregation of duties for inventory management reporting procedure.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish a coordination mechanism to facilitate communication and information sharing across IRS referral programs on crosscutting tax issues and ways to improve efficiency in the mechanisms for public reporting of possible tax violations.	IRS	Implemented. Pending auditor validation.

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IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish, document, and implement an organizational structure identifying responsibility for defining objectives with an appropriate line of reporting for measuring costs and results for information referrals.	IRS	Implemented. Pending auditor validation.
Data Center Consolidation: Agencies Making Progress, but Planned Savings Goals Need to Be Established	GAO-16-323	03/04/2016	Information Technology	The Secretaries of the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General of the United States; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and U.S. Agency for International Development; the Director of the Office of Personnel Management; the Chairman of the Nuclear Regulatory Commission; and the Commissioner of the Social Security Administration should take action to improve progress in the data center optimization areas that GAO reported as not meeting OMB's established targets, including addressing any identified challenges.	Treasury - DO	Implemented. Pending auditor validation.
Information Security: IRS Needs to Further Improve Controls over Financial and Taxpayer Data	GAO-16-398	03/28/2016	Financial Statements	The Commissioner of Internal Revenue should update system and application audit plans based on the current version of referenced policies and guidelines and when significant changes are made to a system or application.	IRS	PCA Due Date: Dec-2019
Cloud Computing: Agencies Need to Incorporate Key Practices to Ensure Effective Performance	GAO-16-325	04/07/2016	Information Technology	To help ensure continued progress in the implementation of effective cloud computing SLAs, the Secretaries of Health and Human Services, Homeland Security, Treasury, and Veterans Affairs should direct appropriate officials to develop SLA guidance and ensure key practices are fully incorporated as the contract and associated SLAs expire.	Treasury - DO	Implemented. Pending auditor validation.
Low-Income Housing Tax Credit: Some Agency Practices Raise Concerns and IRS Could Improve Noncompliance Reporting and Data Collection	GAO-16-360	05/11/2016	Improper Payments	To improve IRS's processes for identifying the most significant noncompliance issues, the IRS Commissioner should evaluate how IRS could use HUD's Real Estate Assessment Center databases, including how the information might be used to reassess reporting categories on the Form 8823 and to reassess which categories of noncompliance information have to be reviewed for audit potential.	IRS	Implemented. Pending auditor validation.
Low-Income Housing Tax Credit: Some Agency Practices Raise Concerns and IRS Could Improve Noncompliance Reporting and Data Collection	GAO-16-360	05/11/2016	Improper Payments	To receive more consistent information on LIHTC noncompliance, the IRS Commissioner should collaborate with the allocating agencies to clarify when allocating agencies should report such information on the Form 8823 (report of noncompliance or building disposition). The IRS Commissioner should collaborate with the Department of the Treasury in drafting such clarifications to help ensure that any new guidance is consistent with Treasury regulations.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Determine the reason(s) why staff did not always comply with IRS's established policies and procedures related to initiating, monitoring, and reviewing the monitoring of manual refunds and, based on this determination, establish a process to better enforce compliance with these requirements.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Develop and provide training, on a recurring basis, to all Facilities Management and Security Services specialists and managers involved in the duress alarm validation and testing process to reinforce the related policies and procedures.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Enhance the training program provided to Certifying Officers (Cos) to address all the job responsibilities related to certifying manual refunds for payment, including the required review of supporting documentation for manual refunds.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Establish a policy and procedures requiring IRS officials to review and address situations in which it is later discovered that an employee deemed unsuitable for employment during the prescreening process was erroneously allowed to enter on duty.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Establish a process to prevent Employment Operations staff from allowing potential employees to enter on duty without favorable determinations of suitability by Personnel Security adjudicators.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Establish and implement monitoring procedures designed to reasonably assure that the key detailed information for tangible capitalized P&E is properly recorded and updated in the KISAM system.	IRS	IRS is in the process of developing a new PCA for this recommendation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Identify the cause of and implement a solution for dealing with the periodic backlogs of ICO inventory that is hampering the performance of quality reviews.	IRS	Implemented. Pending auditor validation.
Identity Theft and Tax Fraud: IRS Needs to Update Its Risk Assessment for the Taxpayer Protection Program	GAO-16-508	05/24/2016	Tax Administration and Compliance	To improve the quality of the Taxonomy's IDT refund fraud estimates, the Commissioner of Internal Revenue should utilize return-level data--where available to reduce over-counting and improve the quality and accuracy of the refunds-prevented estimates.	IRS	Implemented. Pending auditor validation.
Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	05/25/2016	Information Technology	To monitor whether existing investments are meeting the needs of their agencies, the Secretaries of Commerce and the Treasury should direct the respective agency CIO to ensure that required analyses are performed on investments in the operations and maintenance phase.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	05/25/2016	Information Technology	To address obsolete IT investments in need of modernization or replacement, the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, State, the Treasury, Transportation, and Veterans Affairs; the Attorney General; and the Commissioner of Social Security should direct their respective agency CIOs to identify and plan to modernize or replace legacy systems as needed and consistent with OMB's draft guidance, including time frames, activities to be performed, and functions to be replaced or enhanced.	Treasury - DO	Rejected. Treasury disagreed with the recommendation. Treasury will develop the corresponding policy once OMB finalizes its guidance.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Refundable Tax Credits: Comprehensive Compliance Strategy and Expanded Use of Data Could Strengthen IRS's Efforts to Address Noncompliance	GAO-16-475	05/27/2016	Tax Administration and Compliance	To strengthen efforts to identify and address noncompliance with the EITC, ACTC, and AOTC, we recommend that the Commissioner of Internal Revenue direct Refundable Credits Policy and Program Management (RCPPM) to, take necessary steps to ensure the reliability of collections data and periodically review those data to (a) compute a collections rate for post-refund enforcement activities and (b) determine what additional analyses would provide useful information about compliance results and costs of post-refund audits and document-matching reviews.	IRS	Rejected. IRS disagreed with the recommendation. The Wage and Investment compliance workload is predominantly pre-refund audits, where taxpayer claims for refundable credits are not paid prior to the conclusion of the examination. By holding potential refunds, revenue is protected and any subsequent disallowance of the claimed credits, generally, does not result in balances due that require follow-up collection activity. The level of effort to complete the recommended analysis would consume limited resources and would not justify the results. Further, it would not provide meaningful data to the program. IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans	GAO-16-510	06/15/2016	Administration of Program Operations	To improve the public reporting of major management challenges and to ensure performance information is useful, transparent, and complete, the Secretary of the Treasury should include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of the Department of the Treasury's agency performance plan.	Treasury - DO	PCA Due Date: Nov-2019
Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	To help IRS improve its process for determining IT funding priorities and to provide timely information on the progress of its investments, the Commissioner of IRS should direct the Chief Technology Officer to establish, document, and implement policies and procedures for selecting new and reselecting ongoing business systems modernization activities, consistent with IRS's process for prioritizing operations support priorities, which addresses (1) prioritization and comparison of IT assets against each other, (2) criteria for making selection and prioritization decisions, and (3) ensuring IRS executives' final funding decisions on IT proposals are based on IRS's prioritization process.	IRS	Implemented. Pending auditor validation.
Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	To help IRS improve its process for determining IT funding priorities and to provide timely information on the progress of its investments, the Commissioner of IRS should direct the Chief Technology Officer to modify existing processes for Foreign Account Tax Compliance Act (FATCA) and Return Review Program (RRP) for measuring work performed by IRS staff to incorporate best practices, including accounting for actual work performed and using the level of effort measure sparingly.	IRS	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
IRS Could Improve Presentation of Budget Data in Its Congressional Justification	GAO-16-695	07/21/2016	Administration of Program Operations	To enhance the budget process and to improve transparency, the Commissioner of Internal Revenue, to the extent feasible, should ensure that the CJ includes data by appropriation account on the amount of funding requested to maintain current services for each future state theme.	IRS	Implemented. Pending auditor validation.
INLAND WATERWAYS FUEL TAX: Additional Data Could Enhance IRS's Efforts to Ensure Taxpayer Compliance	GAO-16-682	07/29/2016	Tax Administration and Compliance	To maximize resources for the Inland Waterways Trust Fund, the Commissioner of Internal Revenue should consult with the U.S. Army Corps of Engineers to explore options to obtain proprietary data to enhance IRS's efforts to ensure taxpayer compliance with the inland waterways fuel tax.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and communicate control procedures guidance for group managers to exercise professional judgment in the Field Collection program case selection process to achieve fairness and other program and collection case selection objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and communicate Field Collection program and case selection objectives, including the role of fairness, in clear and measurable terms sufficient for use in internal control.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and implement performance measures clearly linked to the Field Collection program and case selection objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and implement procedures to periodically monitor and assess the design and operational effectiveness of both automated and manual control procedures for collection case selection to assure their continued effectiveness in achieving program objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should incorporate program and case selection objectives into existing risk management systems or use other approaches to identify and analyze potential risks to achieving those objectives so that Field Collection can establish risk tolerances and appropriate control procedures to address risks.	IRS	Implemented. Pending auditor validation.
Information Technology Reform: Agencies Need to Increase Their Use of Incremental Development Practices	GAO-16-469	09/15/2016	Information Technology	To improve the quality of the seven departments' information on project incremental delivery reported to the IT Dashboard, the Secretaries of Commerce, Defense, Education, Health and Human Services, Homeland Security, Transportation, and the Treasury should direct their CIOs to review major IT investment project data reported on the IT Dashboard and update the information as appropriate in the following areas: (1) whether the project is in-progress or complete; (2) whether the project is a software development project or not; and (3) the status of the delivery of functionality every 6 months, ensuring that these data are consistent across all reporting channels.	Treasury - DO	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Information Technology Reform: Agencies Need to Increase Their Use of Incremental Development Practices	GAO-16-469	09/15/2016	Information Technology	To improve the certification of adequate incremental development, the Secretaries of Defense, Education, Health and Human Services, and the Treasury should direct their CIOs to establish a department policy and process for the certification of major IT investments' adequate use of incremental development, in accordance with OMB's guidance on the implementation of the Federal Information Technology Acquisition Reform Act.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology: Agencies Need to Improve Their Application Inventories to Achieve Additional Savings	GAO-16-511	09/26/2016	Information Technology	To improve federal agencies' efforts to rationalize their portfolio of applications, the heads of the Departments of Agriculture, Commerce, Education, Energy, Health and Human Services, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; and heads of the Environmental Protection Agency; National Aeronautics and Space Administration; National Science Foundation; Nuclear Regulatory Commission; Office of Personnel Management; Small Business Administration; Social Security Administration; and U.S. Agency for International Development should direct their Chief Information Officers (CIOs) and other responsible officials to improve their inventories by taking steps to fully address the practices GAO identified as being partially met or not met.	Treasury - DO	Implemented. Pending auditor validation.
Improper Payments - Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended	GAO-17-15	11/14/2016	Information Technology	Modify the working system to track adjudication of matches obtained through all functionalities.	Fiscal Service	Implemented. Pending auditor validation.
401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings	GAO-17-69	11/21/2016	Administration of Program Operations	To ensure that current vesting policies appropriately balance plans' needs and interests with the needs of workers to have employment mobility while also saving for retirement, Treasury should evaluate the appropriateness of existing maximum vesting policies for account-based plans, considering today's mobile labor force, and seek legislative action to revise vesting schedules, if deemed necessary. The Department of Labor could provide assistance with such an evaluation.	Treasury - DO	No Action Taken.
IT Workforce: Key Practices Help Ensure Strong Integrated Program Teams; Selected Departments Need to Assess Skill Gaps	GAO-17-8	11/30/2016	Information Technology	To facilitate the analysis of gaps between current skills and future needs, the development of strategies for filling the gaps, and succession planning, the Secretary of the Treasury should require the Chief Information Officer, Chief Human Capital Officer, and other senior managers as appropriate to address the shortfalls in IT workforce planning noted in this report, including the following actions: (1) establish and maintain a workforce planning process; (2) develop competency and staffing requirements for all positions; (3) assess competency and staffing needs regularly; (4) assess gaps in competencies and staffing for all components of the workforce; (5) develop strategies and plans to address gaps in competencies and staffing for all components of the workforce; (6) implement activities that address gaps, including a career path for program managers and special hiring authorities, if justified and cost-effective; (7) monitor the department's progress in addressing competency and staffing gaps; and (8) report to department leadership on progress in addressing competency and staffing gaps for all components of the workforce.	Treasury - DO	PCA Due Date: Sep-2020

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Retirement Security: Improved Guidance Could Help Account Owners Understand the Risks of Investing in Unconventional Assets	GAO-17-102	01/09/2017	Tax Administration and Compliance	Provide guidance to IRA owners and custodians on how to determine and document fair market value (FMV) for certain categories of hard-to-value unconventional assets. For example, IRS could consider updating Form 5498 instructions to custodians on how to document FMV for hard-to-value assets (e.g., last-known FMV based on independent appraisal, acquisition price) and provide guidance directed at account owners that provides examples of how to ascertain FMV for different types of unconventional assets.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	In accordance with federal internal control standards, the IRS Commissioner should direct LB&I to adopt a standard process for monitoring audit selection decisions in the field, such as by modifying the existing quality control system.	IRS	PCA Due Date: Oct-2019
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: communicate internally the necessary quality information about the objectives	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: define objectives to identify risk and define risk tolerances	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: design control activities to achieve objectives and respond to risks	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: evaluate issues and remediate identified internal control deficiencies on a timely basis	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: identify, analyze, and respond to risks to achieving the objectives	IRS	Implemented. Pending auditor validation.

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IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The IRS Commissioner should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: use quality information to achieve objectives	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should create a timetable with specific dates for implementing its new compliance approach.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should develop and document criteria to use in choosing selection methods for campaigns using audits.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should document lessons learned from stakeholder input and past performance.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should establish metrics to help determine whether the campaign effort overall meets LB&I's goals.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should finalize and document plans to evaluate the human resources expended on campaign activities.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should monitor overall performance across future campaigns, not just individual compliance projects, and in doing so ensure that the data used for monitoring accounts for the costs beyond the auditor's time can clearly be linked with specific selection methods, including the Discriminant Analysis System (DAS) method, to the extent that the selection methods continue to operate.	IRS	Implemented. Pending auditor validation.

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IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the IRS Commissioner should set a timetable to analyze and mitigate risks and document specific metrics for assessing mitigation of identified risks.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	Develop and implement a process to reasonably assure that IRS operating divisions and the IT organization effectively coordinate with the CFO organization when making programming changes to information systems affecting financial reporting.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	Provide clear guidelines as to what events constitute removal from IRS premises and the disposal date that should be recorded in its inventory system, either through an update of the IRM or other property and equipment-related desk guides.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	Revise the applicable IRM sections pertaining to manual refunds to require employees to verify the validity of the digital signatures on the manual refund request forms and the manual refund signature authorization forms.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	Strengthen the process for reasonably assuring that the IRM is reviewed annually to align with the current control procedures and guidance being implemented by agency personnel. This should include a mechanism for reasonably assuring that program owner directors (1) review their respective program control activities and related guidance annually and timely update the IRM as needed, (2) document their reviews, and (3) utilize interim guidance and supplemental guidance correctly for their intended purposes.	IRS	PCA Due Date: Dec-2021
EMPLOYMENT TAXES: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans for addressing the noncompliance identified in IRS's analysis of the NRP employment tax results.	IRS	PCA Due Date: Dec-2019
EMPLOYMENT TAXES: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans for assessing the results of the NRP employment tax study to estimate the current state of the employment tax gap.	IRS	PCA Due Date: Jan-2020
EMPLOYMENT TAXES: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans to analyze the results in 2017 of the NRP employment tax study to identify the major issues of noncompliance.	IRS	Implemented. Pending auditor validation.

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Data Center Optimization: Agencies Need to Complete Plans to Address Inconsistencies in Reported Savings	GAO-17-388	05/18/2017	Information Technology	The following 17 agencies (the Secretaries of the Departments of Commerce, Defense, Energy, Health and Human Services, Interior, Labor, State, Transportation, Treasury, and Veterans Affairs; the Attorney General; and the Administrators of the Environmental Protection Agency, National Aeronautics and Space Administration, Small Business Administration, and U.S. Agency for International Development; the Chairman of the Nuclear Regulatory Commission; and the Commissioner of the Social Security Administration) should each take action to complete the missing elements in their respective DCOI strategic plan, including addressing any identified challenges, and submit their completed strategic plan to OMB.	Treasury - DO	Implemented. Pending auditor validation.
Data Center Optimization: Agencies Need to Complete Plans to Address Inconsistencies in Reported Savings	GAO-17-388	05/18/2017	Information Technology	The following 11 agencies (the Secretaries of the Departments of Commerce, Education, Health and Human Services, Interior, Labor, State, Transportation, and Treasury; the Administrators of the Environmental Protection Agency, General Services Administration, and the U.S. Agency for International Development) should also each take action to ensure that the amounts of achieved data center cost savings and avoidances are consistent across all reporting mechanisms, including the quarterly data submissions and DCOI strategic plans.	Treasury - DO	Implemented. Pending auditor validation.
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-17-524	7/12/2017	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to improve corrective action plans for (1) treaties and international agreements, (2) additional audit procedures for intragovernmental activity and balances, and (3) the Reconciliation Statements so that they include sufficient information to address the control deficiencies in these areas effectively.	Fiscal Service	Rejected. Treasury disagreed with the recommendation as it considers this recommendation redundant to existing open recommendations issued in previous years. Treasury will continue to work with agencies to facilitate improvement of processes, minimizing the need for Treasury adjustments to agency reporting. Ultimate responsibility for the desired outcome of minimizing the need for Treasury adjustments rests with the agency community and their auditors, and is dependent on the quality and completeness of agency data provided to Treasury.
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	Assess and document the feasibility of approaches for incorporating information from the marketplaces on individuals who did not demonstrate that they met the eligibility requirements for citizenship or lawful presence in the tax compliance process. If determined feasible, IRS should work with Treasury to require marketplaces to periodically provide such information on individuals and use such information to recover advance PTC made for those individuals.	IRS	PCA Due Date: Sep-2019

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	Assess the program against applicable IPIA-defined thresholds and conclude on its susceptibility to significant improper payments, and revise the scope of its improper payments susceptibility assessment for the PTC program to include instances in which advance PTC is greater than or equal to the amount of PTC claimed on the tax return. If the program meets the IPIA definition for being susceptible to significant improper payments based on this assessment, estimate and report improper payments associated with the PTC program consistent with IPIA requirements.	IRS	Implemented. Pending auditor validation.
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	Assess whether IRS should require its examiners to verify health care coverage of individuals to determine eligibility for PTC. To do this, IRS should complete its evaluation on the level of noncompliance related to duplicate health insurance coverage. Based on this evaluation and if cost effective, IRS should design and implement formal policies and procedures to routinely identify individuals inappropriately receiving PTC because of their eligibility for or enrollment in health care programs outside of the marketplaces and notify such individuals of their ineligibility for PTC.	IRS	PCA Due Date: Oct-2020
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	Design and implement procedures in the IRM to regularly notify nonfilers of the requirement to file tax returns in order to continue to receive advance PTC in the future.	IRS	Implemented. Pending auditor validation.
Information Security:Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	Ensure that system administrators and security operations analysts are alerted in the event of audit processing failures.	IRS	PCA Due Date: Dec-2020
Information Security:Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	Identify and review service organizations' listing of user controls that are deemed relevant and test those controls to appropriately draw conclusions about the operating effectiveness of controls.	IRS	PCA Due Date: Nov-2020
Information Security:Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	Implement a compliance verification application, or other appropriate process, to ensure configuration policies are comprehensively tested on the mainframe.	IRS	PCA Due Date: Jan-2020
Information Security:Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	Implement the audit plans for the 12 systems and applications that GAO reviewed in the production computing environment.	IRS	PCA Due Date: Dec-2019
Information Security:Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	Regularly update configuration standards and guidelines for network devices to incorporate recommendations from industry leaders, security agencies, and key practices from IRS partners to address known vulnerabilities applicable to IRS's environment.	IRS	PCA Due Date: Feb-2021

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Data Center Optimization: Agencies Need to Address Challenges and Improve Progress to Achieve Cost Savings Goal	GAO-17-448	09/06/2017	Information Technology	The Secretaries of Agriculture, Commerce, Defense, Homeland Security, Energy, HHS, Interior, Labor, State, Transportation, Treasury, and VA; the Attorney General of the United States; the Administrators of EPA, GSA, and SBA; the Director of OPM; and the Chairman of NRC should take action to, within existing OMB reporting mechanisms, complete plans describing how the agency will achieve OMB's requirement to implement automated monitoring tools at all agency-owned data centers by the end of fiscal year 2018.	Treasury - DO	Implemented. Pending auditor validation.
Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	GAO-17-675	09/25/2017	Administration of Program Operations	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of the Treasury should comply with sections 15(k)(8) and (k)(11) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.	Treasury - DO	Implemented. Pending auditor validation.
DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations	GAO-18-138	11/08/2017	Information Technology	The Secretary of the Treasury should reasonably assure that ongoing monitoring controls to help ensure the completeness and accuracy of agency submissions are designed, implemented, and operating as designed.	Treasury - DO	Implemented. Pending auditor validation.
DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations	GAO-18-138	11/08/2017	Information Technology	The Secretary of the Treasury should disclose known data quality issues and limitations on the new USAspending.gov	Treasury - DO	Implemented. Pending auditor validation.
IDENTITY THEFT: Improved Collaboration Could Increase Success of IRS Initiatives to Prevent Refund Fraud	GAO-18-20	11/28/2017	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should ensure that the Information Sharing and Analysis Center (ISAC) pilot better aligns with leading practices for effective pilot design. This should include (1) establishing criteria for assessing whether the pilot's objectives have been met before making decisions about its scalability and whether, how, and when to proceed to full implementation; and (2) developing a data analysis plan that identifies data sources and criteria necessary for effectively evaluating the pilot.	IRS	Implemented. Pending auditor validation.
IDENTITY THEFT: Improved Collaboration Could Increase Success of IRS Initiatives to Prevent Refund Fraud	GAO-18-20	11/28/2017	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should ensure that the ISAC Partnership develops an outreach plan to expand membership and improve states' and industry partners' understanding of the ISAC's benefits.	IRS	Implemented. Pending auditor validation.
IRS Needs Specific Goals and Strategies for Improving Compliance	GAO-18-39	11/30/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should instruct the appropriate officials to develop and document a strategy that outlines how IRS will use National Research Program data to update compliance strategies that could help address the tax gap.	IRS	PCA Due Date: Sep-2019

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IRS Needs Specific Goals and Strategies for Improving Compliance	GAO-18-39	11/30/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should re-establish long-term, quantitative goals for improving voluntary compliance.	IRS	Rejected. IRS disagreed with the recommendation. By remaining committed to estimating the tax gap and voluntary compliance rate, the IRS will be able to ascertain whether it is broadly making progress toward the goal of increasing voluntary compliance, without a quantitative target. The voluntary compliance/tax gap data are not effective for making strategic, operational decisions. They are all-encompassing measures, affected by IRS actions and non-IRS factors; therefore, it will be next to impossible to isolate the effects of any given action.
Information Technology: Agencies Need to Involve Chief Information Officers in Reviewing Billions of Dollars in Acquisitions	GAO-18-42	01/10/2018	Information Technology	The Secretary of the Treasury should ensure that IT acquisition plans or strategies are reviewed and approved according to OMB's guidance.	Treasury - DO	Implemented. Pending auditor validation.
TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	Based on the assessment in Recommendation 5, the Acting Commissioner of Internal Revenue should implement any identified changes to improve pre-refund compliance checks.	IRS	PCA Due Date: Sep-2019
TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	Based on the benefits and costs assessment in Recommendation 3, the Acting Commissioner of Internal Revenue should use IRS's existing authority to modify the refund hold such that it minimizes the risk of releasing fraudulent or noncompliant refunds.	IRS	Implemented. Pending auditor validation.
TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should assess options for improving enforcement of late W-2 filing penalties, for example, by mailing notices before the next filing deadline.	IRS	Rejected. IRS disagreed with the recommendation. Penalties for late-filed, incorrect media, and missing/incorrect TINs are assessable systemically under IRC 6721 for various information returns including the Forms W-2. IRC 6721 has a maximum limitation for each payer and a penalty notice cannot be issued for each information return (Forms W-2 as recommended in this case) because it will ignore the maximum limitation required by law. In addition, SSA provides to IRS a drop-file in December of the year the Forms W-2 are due. IRS needs this file to exclude these payers from receiving an erroneous penalty notice.

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TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should assess the benefits and costs of additional uses and applications of W-2 data for pre-refund compliance checks, such as addressing underreporting, employment fraud, and other fraud or noncompliance before issuing refunds.	IRS	PCA Due Date: Sep-2019
TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should develop an evaluation plan to fully assess the benefits and costs, including taxpayer burden, of modifying the February 15 refund hold, and determine how this effort informs IRS's overall compliance strategy for refundable tax credits and fraud risk management.	IRS	Implemented. Pending auditor validation.
Procedures for Reviews Under Regulatory Flexibility Act Need to Be Enhanced	GAO-18-256	01/31/2018	Banking and Lending	Develop and implement specific policies and procedures for how it will consistently comply with RFA requirements and key aspects of the Small Business Administration's (SBA) Office of Advocacy and OMB guidance.	OCC	Implemented. Pending auditor validation.
Procedures for Reviews Under Regulatory Flexibility Act Need to Be Enhanced	GAO-18-256	01/31/2018	Banking and Lending	Coordinate with the Office of Advocacy on whether the Economic Growth and Regulatory Paperwork Reduction Act (EGRPRA) review process satisfies the requirements of section 610 and, if not, what steps should be taken to align the process with section 610 requirements.	OCC	On Hold. Agreed with the recommendation but currently on hold awaiting input from other agencies.
Committee on Foreign Investment in the United States: Treasury Should Coordinate Assessments of Resources Needed to Address Increased Workload	GAO-18-249	02/14/2018	Administration of Program Operations	Treasury, as CFIUS lead, should coordinate member agencies' efforts to better understand the staffing levels needed to address the current and projected CFIUS workload associated with core committee functions.	Treasury - DO	Implemented. Pending auditor validation.
Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	GAO-18-211	02/15/2018	Information Technology	The Secretary of Treasury should take steps to consult with respective sector partner(s), such as the SCC, DHS and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.	Treasury - DO	Implemented. Pending auditor validation.
Derisking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263OCC	02/26/2018	Banking and Lending	Work jointly with FinCEN, FDIC and the Federal Reserve conduct a retrospective review of BSA/AML regulations and their implementation for banks, focusing on how banks' regulatory concerns may be influencing their willingness to provide services to certain populations. GAO also recommends that FDIC, the Federal Reserve, OCC and FinCEN take steps, as appropriate, to revise the BSA regulations or the way they are being implemented to help ensure BSA/AML regulatory objectives are being met in the most effective and least burdensome way.	OCC	Implemented. Pending auditor validation.
Bank Secrecy Act - De-risking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263	02/28/2018	Banking and Lending	The Director of FinCEN should jointly conduct a retrospective review of BSA/AML regulations and their implementation for banks with FDIC, the Federal Reserve, and OCC. This review should focus on how banks' regulatory concerns may be influencing their willingness to provide services. In conducting the review, FDIC, the Federal Reserve, OCC, and FinCEN should take steps, as appropriate, to revise the BSA regulations or the way they are being implemented to help ensure that BSA/AML regulatory objectives are being met in the most effective and least burdensome way.	FinCEN	Implemented. Pending auditor validation.

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WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should clarify how U.S. individuals are to report their foreign retirement accounts. The clarification could include addressing how these accounts should be designated and how the taxpayer should report contributions, earnings, and distributions made from the account.	IRS	PCA Due Date: Oct-2020
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should consider revising the letter forwarding program in a cost effective manner to again provide information on behalf of plan sponsors on unclaimed retirement accounts to participants.	IRS	Rejected. IRS disagreed with the recommendation. Guidance the Department of Labor issued in 2014 affirms the steps plan administrators can take to locate missing participants which is based on widespread use of commercially available locator services. With limited IRS staff and resources and the many locator services commercially available today, it is not feasible for the IRS to reinstate this program. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should review taxation issues relating to distributions involving incorrect participant addresses and uncashed benefit checks and clarify for the public the Internal Revenue Code's requirements in these circumstances.	IRS	PCA Due Date: Oct-2021
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should systematically analyze data reported through Form 8938 filings on foreign retirement accounts owned by U.S. individuals with the goal of developing an evidence-based understanding of how these accounts change over time and what level of risk these accounts pose for tax evasion. To assist with this analysis, IRS should consider revising Form 8938 to more clearly distinguish between retirement accounts and other types of accounts or assets being reported by taxpayers under current reporting requirements.	IRS	Rejected. IRS disagreed with the recommendation. The modification to the Form 8938 suggested in this recommendation may seem minor, but systemically collecting and analyzing the data would require resources beyond those currently available to IRS. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should take steps to improve the likelihood that the Notice of Potential Private Pension Benefit Information corresponds to actual retirement benefits in the future, for example, by working with the Social Security Administration as necessary.	IRS	PCA Due Date: Oct-2021

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Financial Technology: Additional Steps by Regulators could Better Protect Consumers and Aid Regulatory Oversight	GAO-18-254	03/22/2018	Information Technology	Engage in collaborative discussions with other relevant financial regulators to help market participants address issues surrounding reimbursement for consumers who use financial account aggregators and experience unauthorized transactions in a group that incorporates leading practices.	OCC	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-18-393R	05/07/2018	Financial Statements	Based on IRS's research and determination, design and implement the corrective actions necessary to reasonably assure that IRS effectively resolves and records unpostable transactions in a timely manner, including the establishment of clearly defined timeframes in the IRM by which unpostable transactions should be corrected by the IRS operating divisions and appropriate related oversight and review processes.	IRS	PCA Due Date: Mar-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-18-393R	05/07/2018	Financial Statements	Develop and implement policies in the IRM for conducting and monitoring the AEHR review. These policies should include or be accompanied by procedures for IRS management responsible for establishing policies related to safeguarding controls to (1) periodically monitor the results of the review and (2) reasonably assure that corrective actions for all identified deficiencies are tracked until fully implemented.	IRS	PCA Due Date: Aug-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-18-393R	05/07/2018	Financial Statements	Develop and implement policies in the IRM for conducting and monitoring the AMC review. These policies should include or be accompanied by procedures for IRS management responsible for establishing policies related to safeguarding controls to (1) periodically monitor the results of the review, (2) clarify the minimum requirements for how frequently the review should be completed at its various facilities while considering factors that may affect the most appropriate timing of these reviews, such as changes in personnel, operational processes, or information technology, and (3) reasonably assure that corrective actions for all identified deficiencies are tracked until fully implemented.	IRS	PCA Due Date: Jul-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-18-393R	05/07/2018	Financial Statements	Develop and implement policies in the IRM for conducting and monitoring the Submission Processing internal control review. These policies should include or be accompanied by procedures to (1) assess and update the review questions and cited IRM criteria to reasonably assure they align with the controls under review, (2) periodically evaluate and document a review of the error threshold methodology to assess its current validity based on changes to the operating environment, (3) report findings identified in the Findings and Corrective Actions Report, and (4) assess and monitor (a) safeguarding internal control activities across all work shifts, particularly during peak seasons, (b) safeguarding internal control activities for the appropriate use and destruction of hardcopy taxpayer information, and (c) the results of relevant functional level reviews.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-18-393R	05/07/2018	Financial Statements	Research and determine the reason(s) why IRS's existing policies and procedures intended to timely follow-up on, resolve, and record unpostable transactions were not fully effective in achieving these objectives.	IRS	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for EUSS includes a comparison of current performance with a pre-established cost baseline.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for IDRS addresses the extent to which the investments support customer processes as designed, and how well the investments are delivering the goods or services they were designed to deliver.	IRS	PCA Due Date: Jul-2020
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for IMF fully addresses greater utilization of technology or consolidation of investments to better meet organizational goals.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for MSSS addresses alternative methods of achieving the same mission needs and strategic goals.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for TSS addresses the extent to which the investments support customer processes as designed, and how well the investments are delivering the goods or services they were designed to deliver.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should ensure the operational analysis for TSS includes a comparison of current performance with a pre-established cost baseline.	IRS	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement IT workforce planning practices, including the following actions (1) setting the strategic direction for workforce planning; (2) analyzing the workforce to identify skill gaps; (3) developing strategies and implementing activities to address skill gaps; and (4) monitoring and reporting on progress in addressing skill gaps.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with analyzing risk for the IDRS investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with analyzing risk for the IMF investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with analyzing risk for the MSSS investment.	IRS	PCA Due Date: Oct-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with identifying risk for the MSSS investment.	IRS	PCA Due Date: Oct-2019

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INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with mitigating risk for the IDRS investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with mitigating risk for the IMF investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with mitigating risk for the MSSS investment.	IRS	PCA Due Date: Oct-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the IDRS investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the IMF investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the MSSS investment.	IRS	PCA Due Date: Oct-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with preparing for risk management for the IDRS investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with preparing for risk management for the IMF investment.	IRS	PCA Due Date: Nov-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice associated with preparing for risk management for the MSSS investment.	IRS	PCA Due Date: Oct-2019
INFORMATION TECHNOLOGY: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	06/28/2018	Information Technology	The Commissioner of the IRS should fully implement the risk management key practice for prioritizing risk for the IMF investment.	IRS	PCA Due Date: Nov-2019
Civil Penalties: Certain Federal Agencies Need to Improve Inflation Adjustment Reporting	GAO-18-519	07/18/2018	Administration of Program Operations	The Secretary of the Treasury should include in Treasury's fiscal year 2018 AFR information about all civil monetary penalties within its jurisdiction, including the inflation adjustment of the civil monetary penalties.	Treasury - DO	Implemented. Pending auditor validation.
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	Based on the approach developed in Recommendation 10, the Commissioner of Internal Revenue should include and prioritize these options, as appropriate, in IRS's Identity Assurance Strategy and Roadmap.	IRS	PCA Due Date: May-2020

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Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	Based on the estimates developed in Recommendation 1, the Commissioner of Internal Revenue should direct the Identity Assurance Office to prioritize foundational initiatives in its Identity Assurance Strategy and Roadmap.	IRS	PCA Due Date: May-2020
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	Consistent with the policy developed in Recommendation 3, the Commissioner of Internal Revenue should direct the Identity Assurance Office and IRS business owners to develop a plan for performing risk assessments for telephone, in-person, and correspondence channels for authentication.	IRS	PCA Due Date: May-2020
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	In accordance with the plan developed in Recommendation 8, the Commissioner of Internal Revenue should implement improvements to IRS's systems to fully implement NIST's new guidance.	IRS	PCA Due Date: Feb-2023
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a repeatable, comprehensive process to identify and evaluate alternative options for improving taxpayer authentication, including technologies in use by industry, states, or other trusted partners.	IRS	PCA Due Date: Oct-2019
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Identity Assurance Office and other appropriate business partners to develop a plan-including a timeline, milestone dates, and resources needed-for implementing changes to its online authentication programs consistent with new NIST guidance.	IRS	Implemented. Pending auditor validation.
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Identity Assurance Office, in collaboration with other IRS business partners, to estimate the resources (i.e., financial and human) required for the foundational initiatives and supporting activities identified in its Identity Assurance Strategy and Roadmap.	IRS	PCA Due Date: Oct-2019
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that IRS business units have access to complete AMS data to monitor authentication performance and identify potential issues.	IRS	PCA Due Date: Sep-2019
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish a mechanism to collect data on outcomes for telephone, in-person, and correspondence authentication, consistent with federal standards for internal control.	IRS	PCA Due Date: Oct-2019
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish a policy for conducting risk assessments for telephone, in-person, and correspondence channels for authentication. This policy should include, for example, the frequency of assessments to be performed and timeframes for addressing deficiencies.	IRS	PCA Due Date: Oct-2019
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should revise or establish, as appropriate, procedures to ensure data quality in the Account Management Services (AMS) consistent with federal standards for internal control.	IRS	PCA Due Date: Jun-2020
INFORMATION SECURITY: IRS Needs to Rectify Control Deficiencies That Limit Its Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-18-391	07/31/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to improve the implementation of IRS's information security program by documenting access authorizations for non-unique accounts.	IRS	PCA Due Date: Dec-2020

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INFORMATION SECURITY: IRS Needs to Rectify Control Deficiencies That Limit Its Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-18-391	07/31/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to improve the implementation of IRS's information security program by entering correct contractor password expiration dates, per IRS's policy, in the system used for managing user access authorizations.	IRS	PCA Due Date: Dec-2019
INFORMATION SECURITY: IRS Needs to Rectify Control Deficiencies That Limit Its Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-18-391	07/31/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to improve the implementation of IRS's information security program by reviewing non-unique accounts at least annually, per IRS's policy.	IRS	PCA Due Date: Dec-2020
INFORMATION SECURITY: IRS Needs to Rectify Control Deficiencies That Limit Its Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-18-391	07/31/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to improve the implementation of IRS's information security program by updating security plans for three systems to reflect changes to their operating environment.	IRS	Implemented. Pending auditor validation.
Federal Tax Withholding: Treasury and IRS Should Document the Roles and Responsibilities for Updating Annual Withholding Tables	GAO-18-548	07/31/2018	Tax Administration and Compliance	The Secretary of the Treasury should work with the Commissioner of Internal Revenue to document roles and responsibilities for updating the tax withholding tables, such as in the Internal Revenue Manual.	IRS	PCA Due Date: Sep-2019
Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	GAO-18-93	08/02/2018	Information Technology	The Secretary of the Treasury should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the six areas GAO identified.	Treasury - DO	PCA Due Date: Dec-2019
Community Banks: Effect of Regulations on Small Business Lending and Institutions Appears Modest, but Lending Data Could Be Improved	GAO-18-312	08/06/2018	Banking and Lending	Collaborate with the Federal Reserve and FDIC to reevaluate, and modify as needed, the requirements for the data banks report in the Consolidated Reports of Condition and Incomes to better reflect lending to small businesses.	OCC	On Hold. Agreed with the recommendation but currently on hold awaiting input from other agencies.
PAPERWORK REDUCTION ACT: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates	GAO-18-381	08/10/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should include enough information in Federal Register notices to allow the public to reasonably calculate or determine the number of respondents, the frequency of response, and the average burden time per response for each information collection activity.	IRS	PCA Due Date: Oct-2019
PAPERWORK REDUCTION ACT: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates	GAO-18-381	08/10/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections.	IRS	Implemented. Pending auditor validation.
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	Based on the assessment in recommendation 2, the Commissioner of Internal Revenue should implement the most cost-effective method to digitize information provided by taxpayers who file returns on paper.	IRS	On Hold. Agreed with the recommendation. As the recommendation deals with issues outside Treasury's purview, the recommendation is on hold.
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	Based on the assessment in recommendation 4, the Commissioner of Internal Revenue should expand RRP to support identified activities.	IRS	On Hold. Agreed with the recommendation. As the recommendation deals with issues outside Treasury's purview, the recommendation is on hold.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should evaluate the costs and benefits of expanding RRP to analyze individual returns not claiming refunds to support other enforcement activities.	IRS	PCA Due Date: Oct-2020
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should increase the frequency at which incoming W-2 information is made available to RRP.	IRS	Implemented. Pending auditor validation.
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should update and expand a 2012 analysis of the costs and benefits of digitizing returns filed on paper to consider any new technology or additional benefits associated with RRP's enhanced enforcement capabilities.	IRS	PCA Due Date: Oct-2020
Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management	GAO-18-637	09/18/2018	Tax Administration and Compliance	IRS's Associate Chief Counsel, in consultation with Treasury's Assistant Secretary for Tax Policy, should communicate to credit allocating agencies how to collect information on and review LIHTC syndication expenses, including upper-tier partnership expenses.	IRS	Rejected. IRS disagreed with the recommendation. IRS already communicates this information. The Regulations require taxpayers to certify to HFAs all sources of funds and all development costs. Section 1.42-17(a)(3)(i) provides that development cost information includes, among other costs, syndication and legal fees. In addition, IRS communicates regularly with HFAs regarding LIHTC compliance issues and best practices.
Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management	GAO-18-637	09/18/2018	Tax Administration and Compliance	IRS's Associate Chief Counsel, in consultation with Treasury's Assistant Secretary for Tax Policy, should require general contractor cost certifications for LIHTC projects to verify consistency with the developer cost certification.	IRS	Rejected. IRS disagreed with the recommendation. The GAO report describes the use of misrepresented contractor costs that could potentially produce excess LIHTC allocations. IRS considered how general contractor cost certifications might be helpful in verifying consistency with the costs but is concerned that requiring the additional burden of these certifications does not comport with the flexibility for the States contemplated by the statute.
Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management	GAO-18-637	09/18/2018	Tax Administration and Compliance	To help allocating agencies analyze development cost trends and drivers and make comparisons to other agencies, IRS's Commissioner of the Small Business/Self-Employed Division should encourage allocating agencies and other LIHTC stakeholders to collaborate on the development of more standardized cost data, considering information in this report about variation in data elements, definitions, and formats.	IRS	Rejected. IRS disagreed with the recommendation. The standardization of LIHTC cost data is not statutorily or regulatorily required for IRS tax administration. Congress has given the States broad flexibility and discretion to determine allocation practices and the QAPs that guide them. Therefore, IRS defers to the HFAs and other LIHTC stakeholders to collaborate on the development of more standardized cost data.

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Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Chief of Appeals to regularly report and share with each compliance unit the data on the time elapsed between when a taxpayer requests an appeal to when it is received in the Office of Appeals.	IRS	PCA Due Date: Oct-2020
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Chief of Appeals, in coordination with the IRS Human Capital Office, to conduct a skills gap analysis specific to Appeals mission needs, and develop a strategy for mitigating any identified gaps.	IRS	PCA Due Date: Oct-2020
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish timeframes and monitoring procedures for the timely transfer of taxpayer appeal requests by examination compliance units to the Office of Appeals.	IRS	PCA Due Date: Sep-2019
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should evaluate the existing monitoring for collection due process appeal requests and address deficiencies in collection staff meeting the requirement for timely transfer to the Office of Appeals.	IRS	Implemented. Pending auditor validation.
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should provide more transparency to taxpayers on historical average total appeal resolution times. This could include publishing average total resolution times by work stream on an Office of Appeals web page, as well as including total expected times in the Appeals welcome letter.	IRS	PCA Due Date: Jun-2020
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Secretary of the Treasury, consistent with its responsibilities under GPRAMA and Executive Orders for customer service, should ensure that the Commissioner of Internal Revenue takes action to develop a mechanism to solicit and consider public input and customer feedback on a regular basis on current and proposed IRS appeal policies and procedures. This could include leveraging existing IRS advisory bodies or establishing an Office of Appeals advisory body representing the taxpaying public, the tax practitioner community, and businesses to solicit customer perspectives.	IRS	PCA Due Date: Jan-2020
Tax Administration: Opportunities Exist to Improve Monitoring and Transparency of Appeal Resolution Timeliness	GAO-18-659	10/22/2018	Tax Administration and Compliance	The Secretary of the Treasury, consistent with its responsibilities under GPRAMA and Executive Orders for customer service, should ensure that the Commissioner of Internal Revenue takes action to make Appeals customer service standards and performance results more transparent to the public. This could include publishing customer service standards and related performance measure results on the Office of Appeals web page on IRS.gov.	IRS	PCA Due Date: Jun-2020
WHISTLEBLOWER PROGRAM: IRS Needs to Improve Data Controls for Some Award Determinations	GAO-18-698	10/29/2018	Improper Payments	The Commissioner of Internal Revenue should ensure that the Deputy Commissioner for Services and Enforcement develops and documents improved controls for the validity, completeness, and accuracy of data on FBAR exams and enforcement actions.	IRS	PCA Due Date: Jun-2020
WHISTLEBLOWER PROGRAM: IRS Needs to Improve Data Controls for Some Award Determinations	GAO-18-698	10/29/2018	Improper Payments	The Commissioner of Internal Revenue should ensure that the Director of the Whistleblower Office modifies the Form 11369 and its accompanying instructions to clarify how to document how whistleblower information was used in any IRS actions taken, regardless of whether the laws administered, examined, or enforced are outside of Title 26, such as FBAR penalties.	IRS	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should direct the department CIO to establish, for any OMB common baseline requirements that are related to IT budgeting that have been delegated, a plan that specifies the requirement being delegated, demonstrates how the CIO intends to retain accountability for the requirement, and ensures through quality assurance processes that the delegated official will execute such responsibilities with the appropriate level of rigor.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should direct the Office of the CIO and other offices, as appropriate, to take steps to ensure that the actions taken to comply with OMB's common baseline for implementing FITARA on individual investments are adequately documented.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that document the process for the CIO's review and approval of the major IT investments portion of the budget request.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that document the steps the CIO is to take to ensure whether the IT portfolio includes appropriate estimates of all IT resources included in the budget request.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that establish department-wide policy for the level of detail of planned expenditure reporting to the CIO for all transactions that include IT resources.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that include the CIO as a member of governance boards that inform decisions regarding all IT resources, including component-level boards.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that include the CIO in the planning and budgeting stages for all programs that are fully or partially supported with IT resources.	Treasury - DO	PCA Due Date: Feb-2020
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49DO	11/13/2018	Information Technology	The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, establish quality assurance processes--such as data quality checks, reviews of estimation methods, linkages between the IT portfolio and procurement system data, and linkages between the IT portfolio and financial system data--for ensuring the annual IT budget is informed by complete and reliable information on anticipated government labor, contract, and other relevant IT expenditures.	Treasury - DO	PCA Due Date: Feb-2020

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Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49IRS	11/13/2018	Information Technology	The IRS Commissioner should direct the Office of the CIO and other offices, as appropriate, to take steps to ensure that the actions taken to comply with OMB's common baseline for implementing FITARA on individual investments are adequately documented.	IRS	PCA Due Date: Oct-2019
Treasury Judgment Fund--Transparency and Reliability Needed in Reporting Fund Balances and Activities	GAO-19-44	12/07/2018	Financial Statements	The Commissioner of the Bureau of the Fiscal Service should take steps to ensure that information provided to Congress undergoes a documented review to ensure the quality and responsiveness of the information provided.	Fiscal Service	Implemented. Pending auditor validation.
Open Data: Treasury Could Better Align USAspending.gov With Key Practices and Legal Requirements	GAO-19-72	12/13/2018	Information Technology	The Secretary of the Treasury should ensure that users can easily search for awards by city and program source, consistent with FFATA requirements.	Treasury - DO	Implemented. Pending auditor validation.
Open Data: Treasury Could Better Align USAspending.gov With Key Practices and Legal Requirements	GAO-19-72	12/13/2018	Information Technology	The Secretary of the Treasury should establish a process to ensure all content on USAspending.gov is available from a government domain, consistent with OMB requirements.	Treasury - DO	Implemented. Pending auditor validation.
Open Data: Treasury Could Better Align USAspending.gov With Key Practices and Legal Requirements	GAO-19-72	12/13/2018	Information Technology	The Secretary of the Treasury should establish a process to ensure all pages on the USAspending.gov website use the secure HTTPS protocol, consistent with OMB requirements.	Treasury - DO	Implemented. Pending auditor validation.
Open Data: Treasury Could Better Align USAspending.gov With Key Practices and Legal Requirements	GAO-19-72	12/13/2018	Information Technology	The Secretary of the Treasury should fully comply with OMB's requirements by communicating licensing information on USAspending.gov.	Treasury - DO	Implemented. Pending auditor validation.
Open Data: Treasury Could Better Align USAspending.gov With Key Practices and Legal Requirements	GAO-19-72	12/13/2018	Information Technology	The Secretary of the Treasury should fully comply with OMB's requirements by providing metadata in a single location that are easy to find on the USAspending.gov website.	Treasury - DO	Implemented. Pending auditor validation.
Troubled Asset Relief Program: Monitoring of Hardest Hit Fund Program Could Be Strengthened	GAO-19-100	12/21/2018	Administration of Program Operations	The Assistant Secretary for Financial Institutions should annually collect and evaluate HFAs' risk assessments, which include HFAs' risk levels.	Treasury - DO	Implemented. Pending auditor validation.
Troubled Asset Relief Program: Monitoring of Hardest Hit Fund Program Could Be Strengthened	GAO-19-100	12/21/2018	Administration of Program Operations	The Assistant Secretary for Financial Institutions should ensure that the documentation listing the HFA staff responsible for internal control execution is updated routinely.	Treasury - DO	Implemented. Pending auditor validation.
Improper Payments: Selected Agencies Need Improvements in Their Assessments to Better Determine and Document Risk Susceptibility	GAO-19-112	01/10/2019	Improper Payments	The Secretary of the Treasury should revise Treasury's processes for conducting improper payment risk assessments for Interest on the Public Debt and Home Affordable Modification Program to help ensure that the processes result in reliable assessments of whether the programs are susceptible to significant improper payments. This should include preparing sufficient documentation to support its risk assessments.	Treasury - DO	Implemented. Pending auditor validation.

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Implementation Status of Government Accountability Office (GAO) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Revise Large Bank Supervision's policy to require documentation of examination teams' internal deliberations that lead to consequential decisions for the bank, such as the decision to issue a Matter Requiring Attention, among others.	OCC	Rejected. OCC disagreed with the recommendation. The supervisory conclusions of individual examiners are recorded in their workpapers and conclusion memos. The conclusions reached as a result of internal deliberation and consequential decisions are fully explained in communications to the bank. The ongoing nature of supervision of large banks results in a significant amount of dialogue among OCC staff and between OCC staff and bank management. Spending time documenting those discussions would be extremely time consuming and result in OCC conducting fewer supervisory activities.
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Revise Large Bank Supervision's policy to require that bank examination teams retain drafts of key documents, including the conclusion memo and supervisory letter that document the supervisory review process.	OCC	Rejected. OCC disagreed with the recommendation. Initial impressions or early assessments of a bank's process or practice often change as examiners gather more facts and develop their analyses over the course of a supervisory activity. Retaining early drafts of conclusion memos and supervisory letters that might not have fully informed conclusions serves little purpose. The risk of regulatory capture is controlled through subjecting supervisory decisions to multiple levels of quality review. Should examiners have concerns regarding the integrity of supervisory matters, established processes exist for having those concerns investigated internally within OCC.

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**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Government Accountability Office (GAO) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Systematically track and monitor Large Bank Supervision's use of informal recommendations.	OCC	Rejected. OCC disagreed with the recommendation. This audit and OCC's independent Enterprise Governance reviews did not identify instances of inappropriate use of recommendations. Examiners make informal recommendations for bank policies that are already acceptable or for products or services that are already satisfactorily governed, constructed, and delivered to customers in compliance with laws and regulations. The suggested enhancement is not an action or change that affects bank safety and soundness, prudent risk management, or compliance with laws and regulations, and therefore tracking and monitoring those recommendations would not be beneficial.
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Revise Large Bank Supervision's policy to require documentation of communications with banks, including those between executive and senior management and banks that inform decisions.	OCC	Rejected. OCC disagreed with the recommendation. OCC cannot conclude that extensive documentation of conversations and meeting minutes would improve supervision, or that without such, examiners and management are not considering pertinent information when reaching supervisory conclusions. The influence of meetings and interactions with bankers and other parties during the course of supervisory activities is reflected in the supervisory decisions and conclusions, and documented in supervisory activity procedures, conclusion memos, supervisory letters, reports of examination, and when applicable, in enforcement actions.
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Document the reasons for a modification to the standard scope of recusals on the annual financial disclosure form, and record waivers of supplemental standards separately from recusals.	OCC	PCA Due Date: Mar-2021

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Develop a policy for Large Bank Supervision to check employees' active conflict of interests during the staffing process for examinations and other supervisory activities and for documenting the results of this check.	OCC	Rejected. OCC disagreed with the recommendation. The recommendation shifts responsibility for ensuring compliance with recusal requirements from employees to personnel managing the exam staffing process. Such a shift runs the risk of undermining the expectations of personal responsibility that serves as the core of a government ethics program and a vigilant supervision program. OCC provides training to all employees on the government ethics standards, which includes employees' responsibility to comply with the recusal requirements.
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Update the OCC instructions on workpaper reviews and disseminating these instructions to employees.	OCC	PCA Due Date: Mar-2020
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Conduct a periodic self-assessment of the ethics program and documenting the results.	OCC	PCA Due Date: Jun-2020
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	Revise the OCC risk appetite statement to (1) address risk areas other than reputational risk and (2) Identify additional factors to analyze when assessing the risk of regulatory capture.	OCC	PCA Due Date: Mar-2020

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**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
OSP Needs to Promptly Inform OIG of Potential Illegal Activity and Improve Other Processes	OIG-15-040	07/27/2015	Administration of Program Operations	The Assistant Secretary for Intelligence and Analysis should conduct, in conjunction with the Office of the Chief Information Officer, a resource analysis of the Office of Security Programs to determine the proper information technology software, equipment, and support needed to comply with Central Verification System requirements.	Treasury - DO	PCA Due: Nov-2019
OSP Needs to Promptly Inform OIG of Potential Illegal Activity and Improve Other Processes	OIG-15-040	07/27/2015	Administration of Program Operations	The Assistant Secretary for Intelligence and Analysis should ensure that the Office of Security Programs work with the Office of the Chief Information Officer and Office of Personnel Management, as appropriate, to resolve the Office of Security Programs system and data issues with the Central Verification System so that Treasury employee security clearance data is provided to and maintained in the Central Verification System on a complete, current, and accurate basis going forward.	Treasury - DO	PCA Due: Nov-2019
Libyan Sanctions Case Study	OIG-16-001	10/26/2015	Administration of Program Operations	The Director of the Office of Foreign Assets Control should develop a lessons-learned process to capture and communicate acquired knowledge from past sanctions programs at a time appropriate for each sanctions program.	Treasury - DO	PCA Due: Dec-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit	OIG-16-010MNT	11/12/2015	Information Technology	United States Mint management, for the selected system, should ensure access forms are completed, properly reviewed by the help desk prior to granting access, and centrally retained by the help desk.	MINT	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit	OIG-16-010MNT	11/12/2015	Information Technology	United States Mint management, for the selected system, should ensure that its third-party cloud service provider provides Federal Information Security Modernization Act of 2014 (FISMA)-related artifacts to demonstrate FISMA compliance to the U.S. Mint security compliance team.	MINT	Implemented. Pending auditor validation.
GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented	OIG-16-059	09/29/2016	Administration of Program Operations	The Assistant Secretary for Intelligence and Analysis should direct the Deputy Assistant Secretary for Security to update the Treasury Security Manual to include procedures requiring the Office of Security Programs to follow-up and obtain all bureau self-inspection reports.	Treasury - DO	PCA Due: Dec-2019
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Terrorist Financing	The Assistant Secretary for Terrorist Financing should address areas of concern expressed by Federal agencies regarding the Office of Terrorist Financing and Financial Crimes' (TFFC) collaboration that includes feedback, intersessional meetings, and invitations to participate in bilateral meetings with foreign countries during the Financial Action Task Force (FATF) Plenary.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Terrorist Financing	The Assistant Secretary for Terrorist Financing should develop policies and procedures to ensure continuity and consistency in collaboration efforts with interagency task forces and workgroups.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.

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Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Terrorist Financing	The Assistant Secretary for Terrorist Financing should develop and implement a mechanism to monitor, evaluate, and report on the effectiveness of the Office of Terrorist Financing and Financial Crimes' (TFFC) interagency collaboration.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Terrorist Financing	The Assistant Secretary for Terrorist Financing should develop meaningful performance measures specific to the Office of Terrorist Financing and Financial Crimes (TFFC) collaboration.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
Treasury Continues to Make Progress in Meeting DATA Act Reporting Requirements, But Data Quality Concerns Remain	OIG-18-010R	11/08/2017	Administration of Program Operations	Treasury's Assistant Secretary for Management should, working as needed with Treasury's senior accountable official (SAO), reporting entities, and the Government-wide Program Management Office (PMO), as well as the Office of Management and Budget (OMB), continue to monitor the resolution for issues identified in corrective action plans including, but not limited to, Administrative Resource Center (ARC)'s process to report procurement data on behalf of its customer agencies.	Treasury - DO	PCA Due: Nov-2019
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	The Office of Foreign Assets Control (OFAC) Director should work with the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) to ensure that required records are included in the electronic Official Personnel Folders (e OPF).	Treasury - DO	PCA Due: Jan-2020
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	The Office of Foreign Assets Control (OFAC) Director should ensure that legacy employees' current position descriptions are evaluated to ensure that the documented promotion potential of these non-supervisory employees is consistent with OFAC's current promotion practices.	Treasury - DO	PCA Due: Jan-2020
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that disbursements exceeded available fund balances, the Assistant Secretary for Management, within 60 days of the issuance of this report, should finalize the Office of Budget and Travel's internal review of its fiscal year 2015 records and request a Government Accountability Office decision to determine if the Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that disbursements exceeded available fund balances, the Assistant Secretary for Management, should analyze the Office of Budget and Travel's fiscal year 2016 and 2017 records to determine whether Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that obligations and expenditures were incurred prior to reimbursable agreements being signed, the Assistant Secretary for Management, within 60 days of the issuance of this report, should finalize the Office of Budget and Travel's internal review of its fiscal year 2015 records and request a Government Accountability Office decision to determine if the Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.

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Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that obligations and expenditures were incurred prior to reimbursable agreements being signed, the Assistant Secretary for Management should analyze the Office of Budget and Travel's fiscal year 2016 and 2017 records to determine whether Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that fiscal year 2016 funds were used to pay for fiscal year 2015 reimbursable services costs, the Assistant Secretary for Management, within 60 days of the issuance of this report, should finalize the Office of Budget and Travel's internal review of its fiscal year 2015 records and request a Government Accountability Office decision to determine if the Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that fiscal year 2016 funds were used to pay for fiscal year 2015 reimbursable services costs, the Assistant Secretary for Management should analyze the Office of Budget and Travel's fiscal year 2016 and 2017 records to determine whether Antideficiency Act violations occurred.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that reimbursable agreements were not processed in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that reimbursable agreements were not processed in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that reimbursable agreements were not processed in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel comply with Departmental Offices Reimbursable Agreement Policy (October 2010) by reviewing and updating a procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that reimbursable agreements were not processed in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel perform an analysis to determine whether advances should be obtained from Departmental Offices customers at the time reimbursable services are ordered.	Treasury - DO	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that reimbursable agreements were not processed in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop a mandatory training program to properly train its staff on the requirements of applicable laws, regulations, and policies in the area of budget execution and formulation, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that revenues were not collected in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that revenues were not collected in a timely manner, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.
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RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that budget authority was loaded prior to reimbursable agreements were signed, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that budget authority was loaded prior to reimbursable agreements were signed, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.
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Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that policies and standard operating procedures were lacking or outdated, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that policies and standard operating procedures were lacking or outdated, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that policies and standard operating procedures were lacking or outdated, the Assistant Secretary for Management, should ensure the Office of Budget and Travel comply with Departmental Offices Reimbursable Agreement Policy (October 2010) by reviewing and updating a procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that policies and standard operating procedures were lacking or outdated, the Assistant Secretary for Management, should ensure the Office of Budget and Travel perform an analysis to determine whether advances should be obtained from Departmental Offices customers at the time reimbursable services are ordered.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that policies and standard operating procedures were lacking or outdated, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop a mandatory training program to properly train its staff on the requirements of applicable laws, regulations, and policies in the area of budget execution and formulation, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that costs were not recorded in compliance with recording statute, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that costs were not recorded in compliance with recording statute, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.

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Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that costs were not recorded in compliance with recording statute, the Assistant Secretary for Management, should ensure the Office of Budget and Travel comply with Departmental Offices Reimbursable Agreement Policy (October 2010) by reviewing and updating a procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that costs were not recorded in compliance with recording statute, the Assistant Secretary for Management, should ensure the Office of Budget and Travel perform an analysis to determine whether advances should be obtained from Departmental Offices customers at the time reimbursable services are ordered.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that costs were not recorded in compliance with recording statute, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop a mandatory training program to properly train its staff on the requirements of applicable laws, regulations, and policies in the area of budget execution and formulation, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that invoices and interest were not paid in compliance with Prompt Payment Act, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop, revise, and finalize office-wide manuals, policies, and standard operating procedures to strengthen processes and procedures for budget formulation and execution, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that invoices and interest were not paid in compliance with Prompt Payment Act, the Assistant Secretary for Management, should ensure the Office of Budget and Travel (OBT) distribute to its management and staff, and provide training on, new or revised OBT policies and standard operating procedures.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that invoices and interest were not paid in compliance with Prompt Payment Act, the Assistant Secretary for Management, should ensure the Office of Budget and Travel comply with Departmental Offices Reimbursable Agreement Policy (October 2010) by reviewing and updating a procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years.	Treasury - DO	Implemented. Pending auditor validation.
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that invoices and interest were not paid in compliance with Prompt Payment Act, the Assistant Secretary for Management, should ensure the Office of Budget and Travel perform an analysis to determine whether advances should be obtained from Departmental Offices customers at the time reimbursable services are ordered.	Treasury - DO	Implemented. Pending auditor validation.

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Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/08/2017	Administration of Program Operations	To address the issue that invoices and interest were not paid in compliance with Prompt Payment Act, the Assistant Secretary for Management, should ensure the Office of Budget and Travel develop a mandatory training program to properly train its staff on the requirements of applicable laws, regulations, and policies in the area of budget execution and formulation, as well as reimbursable agreements.	Treasury - DO	Implemented. Pending auditor validation.
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	The Director of the Office of Financial Research (OFR) should ensure a review of purchase cardholder files is completed and that all documents required by policy and procedures are included in the files.	Treasury - DO	PCA Due: Dec-2019
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	The Director of the Office of Financial Research (OFR) should develop and implement a policy for storing and maintaining government purchase card (GPC) transaction documentation in a centralized location.	Treasury - DO	PCA Due: Dec-2019
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	The Director of the Office of Financial Research (OFR) should, when Approving Official (AO) duties are transferred to OFR employees in 2018, develop and implement a policy to require OFR AOs to review purchase card transactions for potential split purchases on a monthly basis.	Treasury - DO	PCA Due: Dec-2019
TERRORIST FINANCING/MONEY LAUNDERING: OFAC's Licensing Program Would Benefit From System Enhancements	OIG-18-043	04/03/2018	Administration of Program Operations	The Director of the Office of Foreign Assets Control (OFAC) should develop performance measures specific for the licensing division.	Treasury - DO	PCA Due: Mar-2020
TERRORIST FINANCING/MONEY LAUNDERING: Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information	OIG-18-044	04/09/2018	Terrorist Financing	As expeditiously as possible, the Under Secretary for Terrorism and Financial Intelligence should ensure that the Office of Intelligence and Analysis' (OIA) U.S. Persons (USP) Procedures are finalized and submitted for approval to the Attorney General.	Treasury - DO	PCA Due: Sep-2019
TERRORIST FINANCING/MONEY LAUNDERING: Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information	OIG-18-044	04/09/2018	Terrorist Financing	As expeditiously as possible, the Under Secretary for Terrorism and Financial Intelligence should ensure that the Office of Intelligence and Analysis (OIA) implement a compliance monitoring program to assess whether intelligence analysts' activities are conducted in accordance with OIA authorities, and electronic searches and other queries are performed in a manner that fully protects the rights of U.S. persons.	Treasury - DO	PCA Due: Sep-2019
RESTORE ACT: St. Bernard Parish's Internal Control over Federal Awards	OIG-18-049	08/01/2018	Administration of Program Operations	The Fiscal Assistant Secretary should consider St. Bernard Parish's control deficiencies over grant timekeeping and employees' lack of knowledge, experience, and training on Federal grants as part of Treasury's oversight and administration of St. Bernard Parish's awards. This consideration should also be part of Treasury's risk assessments required by the Uniform Guidance for future awards.	Treasury - DO	PCA Due: Dec-2019

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Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should develop a plan that incorporates and takes into account interruptions in TIGTA System funding.	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should develop and disseminate to TIGTA personnel a TIGTA System access control policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance.	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should establish a current enterprise baseline of software and related configurations for the TIGTA System.	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should perform and document the Business Impact Analysis for the TIGTA System environment every two years as required by the Department of Homeland Security, Federal Emergency Management Agency, Federal Continuity Directive 1 (FCD-1) and Treasury Directive Publication 85-01, Department of the Treasury Information Technology Security Program (TD P 85-01).	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should develop and disseminate to TIGTA personnel a TIGTA System Information System Contingency Plan (ISCP) that addresses purpose, scope, roles, responsibilities, management commitment, coordination, and compliance to facilitate the implementation of the contingency planning policy and associated contingency planning controls. TIGTA should conduct disaster recovery and business continuity testing for the TIGTA System on the frequency stipulated by a Business Impact Analysis.	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should obtain and issue full Authority to Operate (ATO) to include the following: a. Ensure that the TIGTA System's current System Security Plan (SSP) is finalized and updated according with Treasury Directive Publication 85-01 and National Institute of Standards and Technology (NIST) Special Publication 800-53 Revision 4 guidance. b. Develop Plan of Action and Milestones (POA&M) for the security controls that were not implemented or were partially implemented. c. Complete the Security Assessment and Authorization (SA&A) package for the TIGTA System in accordance with NIST Special Publication 800-37 Revision 1, Guide for Applying the Risk Management Framework to Federal Information Systems.	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.

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Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	Treasury Inspector General for Tax Administration (TIGTA) management should perform vulnerability scanning over the TIGTA System 1 every 30 days in accordance with Treasury Directive Publication 85-01, Department of the Treasury Information Technology Security Program (TD P 85-01).	TIGTA	TIGTA agreed with the recommendation and is in the process of developing PCAs.
FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2018 and 2017	OIG-19-016	11/15/2018	Financial Statements	Recommendations to address this material weakness have been separately provided to Internal Review Service (IRS) management by the auditors of the IRS's financial statements. OIG recommended that the Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) ensure that IRS implements corrective actions to resolve the control deficiencies at IRS.	Treasury - DO	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2018 and 2017	OIG-19-016	11/15/2018	Financial Statements	Separate reports with additional details and recommendations for corrective action have been provided separately to Bureau of the Fiscal Service (Fiscal Service) management. OIG recommended that the Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) ensure that Fiscal Service implement requisite corrective actions to resolve control deficiencies over its cash management and debt information systems.	Treasury - DO	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2018 and 2017	OIG-19-016	11/15/2018	Financial Statements	Separate reports with additional details were provided to IRS and Fiscal Service management with recommendations to address the above noncompliance with the federal financial management system requirements. OIG recommended that the Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) ensure that the Internal Review Service (IRS) and Bureau of the Fiscal Service (Fiscal Service) develop and implement remediation plans outlining actions to be taken to resolve noncompliance with the federal financial management system requirements and the resources and responsible organizational units for such planned actions.	Treasury - DO	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-019	12/06/2018	Financial Statements	Departmental Offices (DO) management should focus additional resources to perform the following: a. Review and analyze the server level security audit logs at the defined frequency that has been established. b. Follow DO Incident Response procedure to report any security incidents, policy violations, fraudulent activity, and operational problems. c. Track completion of the analysis, review and any escalations based upon the review and analysis of the security audit logs.	Treasury - DO	Treasury-DO agreed with the recommendation and is in the process of developing PCAs.
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-019	12/06/2018	Financial Statements	Departmental Offices (DO) management should focus additional resources to perform the following: Periodically review Information System Security Officer's implementation and operation of the review of the security audit logs for the server level to determine that they completed the review and analysis of the security audit logs consistent with the defined frequency review requirement.	Treasury - DO	Treasury-DO agreed with the recommendation and is in the process of developing PCAs.

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Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should develop and implement policies and procedures around Contracting Officer requirements and controls to ensure invoice approvals are complete and accurate.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should develop and implement policies and procedures to ensure that the monthly review of open purchase orders is completed timely by establishing a timeliness threshold.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should establish and implement policies, procedures, and controls to ensure that the Bureau performs a timely, documented, review of the journal entry population for entries with the same preparer and reviewer.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should establish and implement policies, procedures, and controls to ensure that the proper inputs are used to create the Bureau's non-GAAP (non-generally accepted accounting principles) analysis as well as the review of the non-GAAP analysis.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should implement a formal written policy for computing the non-stock accrual estimate.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should document their review and subsequent follow up actions to demonstrate that the review was complete and accurate.	BEP	PCA Due: Dec-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017	OIG-19-030	12/20/2018	Financial Statements	Bureau of Engraving and Printing (BEP) management should perform a detailed review of any new policy or procedure before implementing.	BEP	PCA Due: Dec-2019

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Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
An Enterprise Approach Is Needed To Address The Security Risk Of Unpatched Computers	2012-20-112	09/25/2012	Information Technology	The Chief Technology Officer should ensure that the IRS completes the deployment of an automated asset discovery tool (or tools if needed) and builds an accurate and complete inventory of IT assets (including hardware and software) that reside on the IRS network.	IRS	PCA Due: Oct-2019
Customer Account Data Engine 2 (Cade 2): System Requirements And Testing Processes Need Improvements	2012-20-122	09/28/2012	Information Technology	The Chief Technology Officer should ensure all database issues identified by the Guardium scan are resolved or an action plan is developed with specific corrective actions and time periods.	IRS	PCA Due: Apr-2021
The Taxpayer Advocate Service Can Improve The Processing Of Systemic Burden Cases	2014-10-033	06/24/2014	Tax Administration and Compliance	The National Taxpayer Advocate should review the results of sample findings and, where appropriate, incorporate lessons learned into future training for TAS personnel.	IRS	PCA Due: Nov-2019
A Service-Wide Strategy Is Needed To Increase Business Tax Return Electronic Filing	2014-40-084	09/24/2014	Administration of Program Operations	The Commissioner, Wage and Investment Division, should develop a less burdensome electronic signature process for businesses e-filing employment tax returns using the MeF system.	IRS	PCA Due: Dec-2020
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should revise computer programming to ensure that credit elects are offset to any associated tax debt on the NMF.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should revise computer programming to use the LLC indicator on the business tax account to ensure that individual tax refunds are not offset to the associated LLC's business tax debt.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should revise identification processes to include sole proprietor information from Form SS-4 to identify individual tax refunds to offset to business tax debt.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Improvements Are Needed To Strengthen Electronic Authentication Process Controls	2016-20-082	09/07/2016	Information Technology	The Chief Information Officer should implement enhancements to audit log analysis to provide for automated mechanisms to integrate audit review, analysis, and reporting processes and to correlate audit records across different repositories to gain organization-wide situational awareness.	IRS	PCA Due: Oct-2019
Information Technology: Sharepoint Controls Need Improvement To Mitigate Risks And To Ensure That Possible Duplicate Costs Are Avoided	2016-20-075	09/15/2016	Information Technology	The Chief Information Officer should ensure that an automated tool is identified, deployed, and routinely executed to identify SharePoint sites containing PII and SBU data.	IRS	PCA Due: Oct-2019
Information Technology: Sharepoint Controls Need Improvement To Mitigate Risks And To Ensure That Possible Duplicate Costs Are Avoided	2016-20-075	09/15/2016	Information Technology	The Chief Information Officer should ensure that SharePoint site collections containing PII or SBU data have approved PCLIA's.	IRS	PCA Due: Oct-2019
Employees Sometimes Did Not Adhere To E-Mail Policies Which Increased The Risk Of Improper Disclosure Of Taxpayer Information	2017-30-010	10/14/2016	Tax Administration and Compliance	The Chief Technology Officer should update the EEFax system to allow encrypted messages to be sent to the EEFax system server.	IRS	PCA Due: Oct-2020

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Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Improvements Are Needed To Ensure That Tax Accounts On The Automated Non-Master File Are Accurately Processed	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should correct ANMF programming to compute and assess the Failure to File penalty on Form 1040NR, U.S. Nonresident Alien Income Tax Return, accounts in which the Taxpayer Identification Number is an Employer Identification Number.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Improvements Are Needed To Ensure That Tax Accounts On The Automated Non-Master File Are Accurately Processed	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should Correct ANMF programming to use the correct date when computing the Failure to Pay penalty. In addition, programming should be corrected to ensure that the proper penalty rate is used to compute the penalty amount.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Information Technology: Improvements Are Needed In Enterprise-Wide Disaster Recovery Planning And Testing	2017-20-024	06/01/2017	Information Technology	The Chief Information Officer should collaborate with the IRS business operating divisions to reach consensus regarding the maximum tolerable downtime or recovery time objective for each mission essential function.	IRS	PCA Due: Jul-2020
The Number Of Employment-Related Identity Theft Victims Is Significantly Greater Than Identified	2017-40-031	06/20/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should correct programming as needed to ensure that the employment identity theft marker is placed on all victims' tax accounts for ITIN/SSN mismatches on e-filed tax returns.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Further Actions Are Needed To Reduce The Risk Of Employment Tax Fraud To Businesses That Use The Services Of Professional Employer Organizations	2017-40-085	09/13/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes and procedures to reduce unnecessary resources expended notifying employers of an address change when programming incorrectly identifies an address change resulting from minor formatting revisions.	IRS	On Hold. Agreed with the recommendation but currently on hold awaiting input from other agencies.
The Internal Revenue Services Is Not In Compliance With Federal Requirements For Software Asset Management	2017-20-062	09/18/2017	Information Technology	The Chief Information Officer should establish executive governance for SAM within the IRS which acts as a centralized group to ensure that effective and knowledgeable decisions are being made timely by authorized personnel.	IRS	PCA Due: Sep-2019
Some Legal Requirements To Deactivate Individual Taxpayer Identification Numbers Have Not Been Met	2018-40-011	01/29/2018	Improper Payments	The Commissioner, Wage and Investment Division, should deactivate the 89,105 ITINs TIGTA identified that should have been deactivated.	IRS	PCA Due: Apr-2020
Results Of The 2017 Filing Season	2018-40-012	01/31/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes to use its math error authority to deny all e-filed and paper AOTC claims for which the taxpayer does not provide the institution EIN for each student claimed on the return.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Results Of The 2017 Filing Season	2018-40-012	01/31/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should modify Form 2441 to ask taxpayers whether or not they fall under one of the exceptions to be able to file as Married Filing Separately and revise computer programs to allow the credit only when a taxpayer attests that he or she meets the exception by checking the applicable box.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Most Employment Identity Theft Victims Have Not Been Notified That Their Identities Are Being Used By Others For Employment	2018-40-016	02/12/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should revise ITIN/SSN mismatch programming to ensure that it does not place the employment identity theft marker on the accounts of SSN owners who are spouses of ITIN holders.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

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Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Additional Actions Are Needed To Make The Worker Misclassification Initiative With The Department Of Labor A Success	2018-IE-R002	02/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should evaluate whether provisions of the MOU require amendment, revision, or termination and ensure that the duties and responsibilities of the IRS, as outlined in the MOU, are executed as required.	IRS	PCA Due: Mar-2020
Employer Noncompliance With Wage Reporting Requirements Significantly Reduces The Ability To Verify Refundable Tax Credit Claims Before Refunds Are Paid	2018-40-015	02/26/2018	Improper Payments	The Commissioner, Wage and Investment Division, should correct programming errors that resulted in the incorrect calculation of ITIN issuance dates and ensure that the RTS and the NAP are updated with the correct issuance date.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Employer Noncompliance With Wage Reporting Requirements Significantly Reduces The Ability To Verify Refundable Tax Credit Claims Before Refunds Are Paid	2018-40-015	02/26/2018	Improper Payments	The Commissioner, Wage and Investment Division, should identify all ITINs with a missing issuance date on the NAP and ensure that the NAP is updated with the correct issuance date.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Affordable Care Act: Processes To Identify Employers Subject To The Employer Shared Responsibility Payment Need Improvement	2018-43-022	03/21/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, and the Commissioner, Wage and Investment Division, should work with the Chief Information Officer to develop a Service-wide Taxpayer Identification Number (TIN) validation strategy to reduce the number of TIN validation systems and programs to streamline and consolidate TIN validation efforts.	IRS	PCA Due: Feb-2020
The Research, Applied Analytics, And Statistics Organization Project Management Practices Need Improvement	2018-10-026	05/04/2018	Administration of Program Operations	The Director, RAAS, should develop and implement effective performance measures to better assess and demonstrate the impact of its research projects on tax administration and taxpayers.	IRS	PCA Due: Sep-2019
Security Over High Value Assets Should Be Strengthened	2018-20-029	05/18/2018	Information Technology	The Chief Information Officer should implement the OMB CSIP actions to identify and document current system hardware components for all IRS HVAs.	IRS	PCA Due: Mar-2020
Programming Errors And Deficiencies In Tax Examiner Screening Resulted In Some Health Coverage Tax Credit Claims Being Erroneously Processed	2018-40-035	05/23/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should implement Error Resolution Unit screening procedures to identify individuals who filed a Form W-2, indicating that they obtained a new job.	IRS	PCA Due: Aug-2019
Programming Errors And Deficiencies In Tax Examiner Screening Resulted In Some Health Coverage Tax Credit Claims Being Erroneously Processed	2018-40-035	05/23/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should review the 2,222 tax returns TIGTA identified (for which tax examiners erroneously disallowed the claim without first corresponding with the taxpayer to obtain missing eligibility or payment documentation) to ensure that taxpayers received the HCTCs to which they were entitled and that erroneously issued HCTCs are recovered.	IRS	PCA Due: Aug-2019
Programming Errors And Deficiencies In Tax Examiner Screening Resulted In Some Health Coverage Tax Credit Claims Being Erroneously Processed	2018-40-035	05/23/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should review the 22 tax returns TIGTA identified for which the taxpayer incorrectly used employer-sponsored health insurance premiums, reported on Form W-2, to support an HCTC claim. Identify erroneously issued HCTCs and take actions to recover the credit.	IRS	PCA Due: Aug-2019
Active Directory Oversight Needs Improvement And Criminal Investigation Computer Rooms Lack Minimum Security Controls	2018-20-034	06/27/2018	Information Technology	The Chief, CI, with assistance from the Chief Information Officer, should complete a cost analysis to 1) determine the efficacy of relocating CI assets in each of the field offices to existing IRS computer rooms versus upgrading the CI computer rooms to ensure that assets are protected in accordance with Federal and IRM security requirements and 2) implement the most cost effective solution.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

APPENDIX 3

**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Active Directory Oversight Needs Improvement And Criminal Investigation Computer Rooms Lack Minimum Security Controls	2018-20-034	06/27/2018	Information Technology	The Chief, CI, with assistance from the Chief Information Officer, should ensure that CI computer rooms are immediately updated to comply with IRM requirements for Limited Areas, key and cipher lock combination controls, and stand alone fire extinguishers while a cost effective solution regarding the computer room location is identified and implemented.	IRS	PCA Due: Oct-2019
Despite Spending Nearly \$380 Million, The Internal Revenue Service Is Still Not Prepared To Enforce Compliance With The Foreign Account Tax Compliance Act	2018-30-040	07/05/2018	Tax Administration and Compliance	The Commissioner, Large Business and International Division, should establish follow-up procedures and initiate action to address error notices related to file submissions rejected by the ICMM to ensure that non-IGA FFIs and Model 2 IGA FFIs submit FATCA reports properly and to address unresolved record level errors to ensure that the FFIs correctly provide data for mandatory fields.	IRS	PCA Due: Dec-2019
Management Controls Should Be Strengthened To Improve Hardware Asset Inventory Reliability	2018-20-041	07/13/2018	Information Technology	The Chief Information Officer should direct responsible personnel to prioritize locating high-risk missing assets that may potentially contain Personally Identifiable Information when conducting the 10 research steps and immediately report assets determined as lost to the IRS's Computer Security Incident Response Center and TIGTA's Office of Investigations.	IRS	PCA Due: Feb-2020
Management Controls Should Be Strengthened To Improve Hardware Asset Inventory Reliability	2018-20-041	07/13/2018	Information Technology	The Chief Information Officer should direct responsible personnel to research and update the KISAM-AM module records for all in-use assets to ensure that all identified blank User Name and/or Contact Name fields are populated accordingly.	IRS	PCA Due: Feb-2020
Management Controls Should Be Strengthened To Improve Hardware Asset Inventory Reliability	2018-20-041	07/13/2018	Information Technology	The Chief Information Officer should identify high-risk hardware asset categories that may potentially contain Personally Identifiable Information, update guidance to further define that high-risk assets not verified for one inventory cycle be immediately categorized as missing in the KISAM-AM module, and specify a time frame to complete the 10 research steps for locating missing assets.	IRS	PCA Due: Feb-2020
Management Controls Should Be Strengthened To Improve Hardware Asset Inventory Reliability	2018-20-041	07/13/2018	Information Technology	The Chief Information Officer should improve the accuracy of the Location field in the KISAM-AM module for shared assets by capturing the specificity of the location for future hardware asset inventory certifications and transactions.	IRS	PCA Due: Feb-2020
Management Controls Should Be Strengthened To Improve Hardware Asset Inventory Reliability	2018-20-041	07/13/2018	Information Technology	The Chief Information Officer should review and update the existing Hardware Asset Management Inventory Certification Plan and reconciliation process to improve compliance, accountability, and participation of all asset inventory owners and stakeholders and to improve the accuracy of information of key KISAM-AM module fields during the annual certification process.	IRS	PCA Due: Apr-2020
The Internal Revenue Service Lacks A Coordinated Strategy To Address Unregulated Return Preparer Misconduct	2018-30-042	07/25/2018	Tax Administration and Compliance	The Commissioner, SB/SE Division, should establish goals that support the Service-wide Return Preparer Strategy being developed by the Deputy Commissioner for Services and Enforcement and monitor progress towards those goals.	IRS	PCA Due: Oct-2019
The Internal Revenue Service Lacks A Coordinated Strategy To Address Unregulated Return Preparer Misconduct	2018-30-042	07/25/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed (SB/SE) Division, should consider expanding use of the PRISM feature of the Return Preparer Database to assist the LDCs and the Examination function, and with the identification and development of the PACs.	IRS	PCA Due: Oct-2020

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Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
The Internal Revenue Service Lacks A Coordinated Strategy To Address Unregulated Return Preparer Misconduct	2018-30-042	07/25/2018	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should develop a preparer misconduct strategy that encourages programs with the authority to address preparer misconduct to coordinate with one another to establish program goals and track progress towards those goals.	IRS	PCA Due: Sep-2019
Private Collection Agency Security Over Taxpayer Data Needs Improvement	2018-20-039	07/30/2018	Information Technology	The Director, Headquarters Collection, SB/SE Division, should provide oversight to ensure that stronger security controls are included in the annual assessments such as the Lockbox Security Guidelines, including a separate secure room for mail processing and securing payments, and enhancing security camera coverage to include record times of all sensitive areas where taxpayer data are present.	IRS	PCA Due: Oct-2019
Criminal Investigation'S Firearms Training And Qualification Oversight Needs To Be Improved	2018-30-046	07/30/2018	Tax Administration and Compliance	The Chief, CI, should consider replacing trigger locks with life jackets to provide special agents with another way to safely secure fully loaded firearms at the residence and should assure CI agents are regularly trained in the safe use of trigger locks.	IRS	PCA Due: Oct-2019
Additional Actions Can Be Taken To Further Reduce Refund Losses Associated With Business Identity Theft	2018-40-061	08/20/2018	Information Technology	The Commissioner, Wage and Investment Division, should expand the use of business identity theft filters to include employment tax returns (e.g., Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return; Form 941, Employer's Quarterly Federal Tax Return; Form 943, Employer's Annual Federal Tax Return for Agricultural Employees; and Form 944, Employer's Annual Federal Tax Return).	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Controls Over Pocket Commissions Must Be Improved	2018-IE-R005	08/20/2018	Tax Administration and Compliance	Subsequent to the establishment of a complete and accurate record of non-enforcement commissions in PDS, the Chief, FMSS, should reinstate the requirement for an annual reconciliation to account for issued commissions to ensure that PDS records remain complete and accurate.	IRS	PCA Due: May-2020
Controls Over Pocket Commissions Must Be Improved	2018-IE-R005	08/20/2018	Tax Administration and Compliance	The Chief, FMSS, should attempt to determine which IRS employees may hold commissions that are not recorded in PDS and update PDS as needed.	IRS	PCA Due: Feb-2020
Controls Over Pocket Commissions Must Be Improved	2018-IE-R005	08/20/2018	Tax Administration and Compliance	The Chief, FMSS, should consult with Department of the Treasury officials to ensure the Program Report is complete and includes all commission records in PDS.	IRS	PCA Due: Feb-2020
Controls Over Pocket Commissions Must Be Improved	2018-IE-R005	08/20/2018	Tax Administration and Compliance	The Chief, FMSS, should require a full physical inventory of all commission records with the objective of making the PDS a complete and accurate system of records for all non- enforcement commissions.	IRS	PCA Due: Feb-2020
Improved Procedures Are Needed To Prevent The Fraudulent Use Of Third-Party Authorization Forms To Obtain Taxpayer Information	2018-40-062	08/27/2018	Information Technology	The Commissioner, Wage and Investment Division, should correspond with representatives and designees assigned multiple CAF numbers to inform them that they are permitted to have one CAF number per location. The correspondence should request a response from each representative and designee specifying the CAF number that the IRS should retain. Excess numbers should then be removed from the CAF.	IRS	PCA Due: Sep-2019
Improvements Are Needed To Ensure Adequate Consideration Of The Pickup Of Prior And/Or Subsequent Returns During Field Examinations	2018-30-073	09/17/2018	Tax Administration and Compliance	The Director, Examination, Small Business/Self-Employed (SB/SE) Division, should provide additional training to field examiners and managers to ensure that the Lead Sheet 130 includes an adequate explanation for not expanding to prior and/or subsequent year returns.	IRS	PCA Due: Jan-2020

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Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Improvements Are Needed To Ensure Adequate Consideration Of The Pickup Of Prior And/Or Subsequent Returns During Field Examinations	2018-30-073	09/17/2018	Tax Administration and Compliance	The Director, Examination, Small Business/Self-Employed (SB/SE) Division, should provide additional training to field examiners on when to expand examinations into the prior and/or subsequent tax return years, including the use of split closing for cases nearing the statute limitation or over-age cases and requesting statute extensions as needed.	IRS	PCA Due: Jan-2020
Improvements Are Needed To Ensure Adequate Consideration Of The Pickup Of Prior And/Or Subsequent Returns During Field Examinations	2018-30-073	09/17/2018	Tax Administration and Compliance	The Director, Examination, Small Business/Self-Employed (SB/SE) Division, should update the IRM with additional guidance on when it is appropriate to conduct an examination even though the statute is less than 12 months, and include statute extensions as an option to alleviate statute of limitation concerns.	IRS	PCA Due: Oct-2019
Improvements Are Needed To Ensure Adequate Consideration Of The Pickup Of Prior And/Or Subsequent Returns During Field Examinations	2018-30-073	09/17/2018	Tax Administration and Compliance	The Director, Examination, Small Business/Self-Employed (SB/SE) Division, should update the IRM with guidance on when field examiners should conduct a more detailed comparative analysis for individual nonbusiness returns and specific details on how it should be documented.	IRS	PCA Due: Oct-2019
Improved Communication And Outreach With Federal Agencies Could Reduce The Number Of Invalid Retirement Benefit Statements Filed Each Year	2018-IE-R007	09/17/2018	Tax Administration and Compliance	The Acting Commissioner, Tax Exempt and Government Entities Division, should conduct proactive outreach activities with Federal agencies to ensure that they understand their filing and withholding requirements.	IRS	PCA Due: Oct-2019
Improved Communication And Outreach With Federal Agencies Could Reduce The Number Of Invalid Retirement Benefit Statements Filed Each Year	2018-IE-R007	09/17/2018	Tax Administration and Compliance	The Acting Commissioner, Tax Exempt and Government Entities Division, should consider using the error notice to alert all Federal agencies when they file a benefit statement with a missing or inaccurate SSNs.	IRS	PCA Due: Oct-2020
Improved Controls Are Needed To Ensure That Corrective Actions For Reported Information Technology Weaknesses Are Documented And Fully Implemented Prior To Closure	2018-20-063	09/19/2018	Information Technology	The Chief Financial Officer (CFO) should ensure that complete descriptions of the specific actions taken to close PCAs are documented on Forms 13872.	IRS	PCA Due: Sep-2019
Improved Controls Are Needed To Ensure That Corrective Actions For Reported Information Technology Weaknesses Are Documented And Fully Implemented Prior To Closure	2018-20-063	09/19/2018	Information Technology	The Chief Financial Officer (CFO) should ensure that sufficient supporting documentation is uploaded to the JAMES to support PCA closure.	IRS	PCA Due: Sep-2019
Improved Controls Are Needed To Ensure That Corrective Actions For Reported Information Technology Weaknesses Are Documented And Fully Implemented Prior To Closure	2018-20-063	09/19/2018	Information Technology	The Chief Financial Officer (CFO) should ensure that the Internal Revenue Manual and instructions for Form 13872 are updated so that both the manager responsible for implementing the PCA and the executive responsible for the PCA are required to approve Form 13872 supporting the PCA's closure.	IRS	PCA Due: Sep-2019
Improvements To The Ss-8 Program Are Needed To Help Workers And Improve Employment Tax Compliance	2018-30-077	09/19/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed (SB/SE) Division, should create guidance and training for the responsible functions to ensure the accurate processing and determinations of worker classification requests, including gig economy worker classification requests.	IRS	PCA Due: Dec-2019
Improvements To The Ss-8 Program Are Needed To Help Workers And Improve Employment Tax Compliance	2018-30-077	09/19/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed (SB/SE) Division, should evaluate the process used in making worker classification determinations and opinions in the SS-8 Program and make necessary changes to improve processing.	IRS	PCA Due: Oct-2019

APPENDIX 3

**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Improvements To The Ss-8 Program Are Needed To Help Workers And Improve Employment Tax Compliance	2018-30-077	09/19/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed (SB/SE) Division, should require employees to evaluate whether businesses are complying with determinations. Consider program changes and referrals to the Employment Tax Examination function as appropriate to increase business compliance with worker classification determinations.	IRS	PCA Due: Oct-2019
Controls Continue To Need Improvement To Ensure That All Planned Corrective Actions For Security Weaknesses Are Fully Implemented And Documented	2018-20-066	09/20/2018	Information Technology	The Chief Financial Officer should ensure that Internal Controls organization reviewers improve the development of their skillsets to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions. Part of the development could include attending audit evidence training courses offered by the Federal Government and the private sector.	IRS	PCA Due: Sep-2019
Controls Continue To Need Improvement To Ensure That All Planned Corrective Actions For Security Weaknesses Are Fully Implemented And Documented	2018-20-066	09/20/2018	Information Technology	The Chief Financial Officer should update the Internal Revenue Manual (IRM) to broaden the Audit Coordination and OAR offices auditing to include reviewing management's corrective actions to ensure that the PCAs are fully and appropriately implemented.	IRS	PCA Due: Sep-2019
Controls Continue To Need Improvement To Ensure That All Planned Corrective Actions For Security Weaknesses Are Fully Implemented And Documented	2018-20-066	09/20/2018	Information Technology	The Chief Financial Officer should update the retention period in the IRM for maintaining documentation with the JACs to align with the Treasury Department's retention period for maintaining supporting documentation in the JAMES.	IRS	PCA Due: Sep-2019
Improvements Are Needed In The Withholding Compliance Program	2018-30-072	09/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, and the Commissioner, Tax Exempt and Government Entities Division, should work with Federal Government agencies that are not complying with the lock-in letters to advise them of the requirement to change withholding based on the letters they receive.	IRS	PCA Due: Oct-2019
Improvements Are Needed In The Withholding Compliance Program	2018-30-072	09/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should analyze the current selection criteria used by the WHCS to determine if the taxpayers identified for systemic lock-in letter issuance are the best use of limited resources. This would include potentially identifying taxpayers with multiple years of underwithholding and the percentage of inventory that includes nonfilers.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Improvements Are Needed In The Withholding Compliance Program	2018-30-072	09/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should identify noncompliant employers and determine the appropriate actions to enforce Internal Revenue Code Section 3403 by holding employers that fail to withhold Federal income tax from the employees as instructed in the lock-in letters liable.	IRS	PCA Due: Dec-2019
Forms, Instructions, Publications, And Procedures Need To Be Improved For Some Nonresident Aliens Eligible For Treaty-Based Income Exemptions	2018-30-074	09/20/2018	Tax Administration and Compliance	The Commissioner, Large Business and International Division, should consider updating the appropriate forms, instructions, and publications to clarify how nonresident aliens who do not file a Form 8233 with their employer are still able to claim the treaty exemption.	IRS	PCA Due: Jan-2020
Forms, Instructions, Publications, And Procedures Need To Be Improved For Some Nonresident Aliens Eligible For Treaty-Based Income Exemptions	2018-30-074	09/20/2018	Tax Administration and Compliance	The Commissioner, Large Business and International Division, should increase outreach and education to withholding agents and nonresident aliens to improve their knowledge of the information reporting rules, improve the accuracy of information reporting, and reduce the number of erroneous tax returns.	IRS	PCA Due: Jan-2020
The Internal Revenue Service Still Does Not Make Effective Use Of Currency Transaction Reports	2018-30-076	09/21/2018	Tax Administration and Compliance	The Director, Examination, Small Business/Self-Employed (SB/SE) Division, should establish formalized procedures for processing BSA Program referrals and begin formally tracking the time required to send referrals to the Field Exam Support Team.	IRS	PCA Due: Dec-2019

APPENDIX 3

**Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Billions In Tip-Related Tax Noncompliance Are Not Fully Addressed And Tip Agreements Are Generally Not Enforced	2018-30-081	09/28/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should develop a risk-based case selection methodology using historical statistics and data analysis to identify the highest risk tip examination cases on an annual basis. For example, the IRS could focus on taxpayers with projected unreported tips in a high dollar value. The cases could then be classified based on the updated prioritization of field resources available for tip examinations.	IRS	PCA Due: Oct-2019
Billions In Tip-Related Tax Noncompliance Are Not Fully Addressed And Tip Agreements Are Generally Not Enforced	2018-30-081	09/28/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should update the Internal Revenue Manual (IRM) to provide more specific criteria and examples of when to revoke a tip agreement if an establishment is substantially noncompliant with the commitments of the agreement and to provide more specific criteria and examples on how to perform compliance reviews, including the Form 8027 analysis of unreported tips. Provide employee training on the changes to the IRM.	IRS	PCA Due: Oct-2019
Billions In Tip-Related Tax Noncompliance Are Not Fully Addressed And Tip Agreements Are Generally Not Enforced	2018-30-081	09/28/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should use data analysis and sampling to monitor tip agreement compliance and identify taxpayers that need a compliance review. For example, the IRS could focus on the tip agreements with projected unreported tips with a high dollar value.	IRS	PCA Due: Jan-2020
Billions In Tip-Related Tax Noncompliance Are Not Fully Addressed And Tip Agreements Are Generally Not Enforced	2018-30-081	09/28/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should use a risk-based approach to more effectively prioritize the use of Field Examination resources for the NTRCP. The risk-based approach should prioritize higher risk work with the greatest impact to tip reporting compliance.	IRS	PCA Due: Jan-2020
The Human Capital Office Administered The Drug Testing Of Employees In Testing Designated Positions In Accordance With Established Guidelines	2019-10-003	10/18/2018	Tax Administration and Compliance	The IRS Human Capital Officer and Chief Counsel should complete union negotiations to have bargaining unit employees in TDPs randomly tested for illegal drug use.	IRS	PCA Due: Feb-2020
Taxpayers Generally Comply With Annual Contribution Limits For 401(K) Plans; However, Additional Efforts Could Further Improve Compliance	2019-10-002	10/25/2018	Tax Administration and Compliance	The Acting Commissioner, Tax Exempt and Government Entities Division, should identify and provide guidance to 401(k) plans that potentially allow taxpayers to exceed annual contributions limits.	IRS	PCA Due: Jan-2020
Taxpayers Generally Comply With Annual Contribution Limits For 401(K) Plans; However, Additional Efforts Could Further Improve Compliance	2019-10-002	10/25/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self Employed, should take actions to bring taxpayers who contribute more than the annual limit to multiple 401(k) plans into compliance with the law.	IRS	PCA Due: Oct-2020
The Taxpayer Advocate Service Centralized Case Intake Program Needs Improvement To Provide Better Customer Service	2019-10-009	10/31/2018	Tax Administration and Compliance	The National Taxpayer Advocate should develop and implement a process to prevent callers from being disconnected from the CCI program at the end of the day.	IRS	PCA Due: Jun-2020
The Taxpayer Advocate Service Centralized Case Intake Program Needs Improvement To Provide Better Customer Service	2019-10-009	10/31/2018	Tax Administration and Compliance	The National Taxpayer Advocate should develop and implement a staffing plan that will reduce the call wait times that taxpayers experience during peak call volume periods.	IRS	PCA Due: Jun-2020

APPENDIX 3

Good Accounting Obligation in Government Act Report for Fiscal Year 2021 Budget Justification Submission Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
The Taxpayer Advocate Service Centralized Case Intake Program Needs Improvement To Provide Better Customer Service	2019-10-009	10/31/2018	Tax Administration and Compliance	The National Taxpayer Advocate should develop and measure progress toward specific and quantifiable program goals for the CCI program that measure benefits to taxpayers, the TAS, and the IRS, such as increased customer satisfaction, reduced direct case time, or other measures of program impact.	IRS	PCA Due: Jan-2020
The Taxpayer Advocate Service Centralized Case Intake Program Needs Improvement To Provide Better Customer Service	2019-10-009	10/31/2018	Tax Administration and Compliance	The Taxpayer Advocate should develop and implement a mandatory process whereby the TAS 1) records and summarizes specific reasons why calls received by intake advocates do not result in the creation of a TAS case and 2) provides formal feedback to the W&I Division on the frequency and reasons for inaccurate referrals made from the Wage and Investment (W&I) Division to the CCI program.	IRS	PCA Due: Jun-2019. The Taxpayer Advocate office within IRS is in the process of obtaining TIGTA's concurrence to close this recommendation.
The Taxpayer Advocate Service Centralized Case Intake Program Needs Improvement To Provide Better Customer Service	2019-10-009	10/31/2018	Tax Administration and Compliance	The Taxpayer Advocate should update Internal Revenue Manual 13.3 and provide up-to-date guidance to Wage and Investment (W&I) Division contact representatives who staff the NTA toll-free line pertaining to current procedures for the CCI program.	IRS	PCA Due: Jan-2020
The Solaris To Linux Migration Project Was Delayed And Needs Improved Governance	2019-20-008	12/06/2018	Information Technology	The Chief Information Officer should ensure that the procurement of hardware, service, and support includes a well-developed plan, process for utilization, and reasonable timelines.	IRS	PCA Due: Mar-2021
Results Of The 2018 Filing Season	2019-40-013	12/19/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes to use its math error authority to deny all e-filed and paper AOTC claims for which the taxpayer does not provide the institution EIN for each student claimed on the return.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Results Of The 2018 Filing Season	2019-40-013	12/19/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should expand the IP PIN opt-in program to allow ITIN holders who are not automatically issued an IP PIN the option to obtain an IP PIN. The IRS should notify these individuals of the option to obtain an IP PIN and provide instructions on how to do so.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Fiscal Year 2019 Biannual Independent Assessment Of Private Collection Agency Performance	2019-30-018	12/31/2018	Tax Administration and Compliance	The Director, Collection, Small Business/Self-Employed Division, should include payment arrangements of less than 60 months in quality reviews to ensure that the new calculator is working properly.	IRS	PCA Due: Oct-2019
Fiscal Year 2019 Biannual Independent Assessment Of Private Collection Agency Performance	2019-30-018	12/31/2018	Tax Administration and Compliance	The Director, Collection, Small Business/Self-Employed Division, should revise the PPG for payment arrangement options to be consistent with IRS policy for taxpayers who owe less than \$50,000.	IRS	PCA Due: Oct-2019

APPENDIX 4

Good Accounting Obligation in Government (GAO-IG) Act Report for Fiscal Year 2021 Budget Justification Submission Reconciliation with Treasury IGs' Semi-annual Report (SAR) to Congress

	GAO-IG Act Report	SAR (September, 2019 issue)
Reporting Criteria	As required by the GAO-IG Act, this report includes recommendations that remained unimplemented for one year or more from the budget justification submission date. This date for the fiscal year 2021 budget is estimated at 01/31/2020, therefore this report includes recommendations that remained unimplemented since their issuance on or before 01/31/2019.	As required by the Inspector General Empowerment Act of 2016, SAR includes recommendations that remained unimplemented for six months or more from the SAR reporting end date. The September 2019 SAR had a reporting end date of 09/30/2019, and therefore includes recommendations that remained unimplemented since their issuance on or before 03/31/2019.
System of Records	Treasury's Joint Audit Management Enterprise System	Treasury's Joint Audit Management Enterprise System
OIG	A total of 85 recommendations with 37 unimplemented, and 48 implemented and awaiting auditor verification	A total of 90 unimplemented recommendations
TIGTA	A total of 87 unimplemented recommendations	A total of 106 unimplemented recommendations

Appendix A: Glossary of Abbreviations

Abbreviation	Description
ACA	Affordable Care Act
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
AEHR	All Events History Report
AFR	Agency Financial Report
AMC	Audit Management Checklist
AMS	Account Management Services
ANMF	Automated Non-Master File
AO	Approving Official
AOTC	American Opportunity Tax Credit
ARC	Administrative Resource Center
ASFR	Automated Substitute For Return
ASM	Assistant Secretary for Management
ATAT	Abusive Tax Avoidance Transactions
ATO	Authority to Operate
BEP	Bureau of Engraving and Printing
BSA	Bank Secrecy Act
BSA/AML	Bank Secrecy Act/anti-money laundering
CAF	Centralized Authorization File
CAP	Compliance Assurance Process
CCI	Centralized Case Intake
CDFI	Community Development Financial Institutions
CFIUS	Committee on Foreign Investment in the United States
CFO	Chief Financial Officer
CFS	Consolidated Financial Statements of the U.S. Government
CI	Criminal Investigation
CIO	Chief Information Officer
CJ	Congressional Justification
CMS	Centers for Medicare & Medicaid Services
CO	Certifying Officer
COTR	Contracting Officer's Technical Representative
CSIP	Cybersecurity Strategy and Implementation Plan
DASHR/CHCO	Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer
DATA Act	Digital Accountability And Transparency Act
DCAA	Defense Contract Audit Agency
DCFO	Deputy Chief Financial Officer
DCOI	Data Center Optimization Initiative
DHS	Department of Homeland Security
DO	Treasury Departmental Offices
Dodd-Frank Act	Dodd-Frank Wall Street Reform and Consumer Protection Act
DOL	Department of Labor
e OPF	electronic Official Personnel Folders
EA	Enterprise Architecture
EEFax	Enterprise e-Fax
EGRPRA	Economic Growth and Regulatory Paperwork Reduction Act
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EPA	Environmental Protection Agency

Appendix A: Glossary of Abbreviations

Abbreviation	Description
EUSS	End User Systems and Services
FATCA	Foreign Account Tax Compliance Act
FATF	Financial Action Task Force
FBAR	Report of Foreign Bank and Financial Accounts
FCD-1	Federal Continuity Directive 1
FDIC	Federal Deposit Insurance Corporation
FFATA	Federal Funding Accountability and Transparency Act
FFI	Foreign Financial Institution
FinCEN	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
FISMA	Federal Information Security Modernization Act
FITARA	Federal Information Technology Acquisition Reform Act
FMSS	Facilities Management and Support Services
FMU	Financial Market Utility
FMV	Fair Market Value
FPDS-NG	Federal Procurement Data System-Next Generation
FSOC	Financial Stability Oversight Council
FUTA	Federal Unemployment Tax Act
GAAP	Generally Accepted Accounting Principles
GAO	U.S. Government Accountability Office
GPC	Government Purchase Card
GPRA	Government Performance and Results Act
GPRAMA	GPRA Modernization Act
GSA	General Services Administration
HAMP	Home Affordable Modification Program
HCTC	Health Coverage Tax Credit
HFA	Housing Finance Agency
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
HVA	High Value Assets
IC	Intelligence Community
IC PKI	Intelligence Community Public Key Infrastructure
ICMM	International Compliance Management Model
ICO	Input Correction Operation
ICT	Image Control Team
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IG	Inspector General
IGA	Intergovernmental Agreement
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Numbers
IPIA	Improper Payments Information Act
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Information Resources Management
IRM	Internal Revenue Manual
IRS	Internal Revenue Service

Appendix A: Glossary of Abbreviations

Abbreviation	Description
ISAC	Information Sharing and Analysis Center
ISCP	Information System Contingency Plan
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
JAC	JAMES Audit Coordinator
JAMES	Joint Audit Management Enterprise System
KISAM	Knowledge Incident/Problem Service Asset Management
KISAM-AM	Knowledge Incident Problem Service Asset Management - Asset Management (module)
LAN	Local Area Network
LB&I	Large Business and International division
LDC	Lead Development Center
LIHTC	Low-Income Housing Tax Credit
LLC	Limited Liability Company
MeF	Modernized e-File processing system
MHA	Making Home Affordable
Mint	The United States Mint
MOU	Memorandum of Understanding
MSSS	Mainframes and Servers Services and Support
MYIP	Multiyear Implementation Plan
NAP	National Account Profile
NIST	National Institute of Standards and Technology
NIST SP	National Institute of Standards and Technology Special Publication
NMF	Non-Master File system
NMTC	New Markets Tax Credit
NRC	Nuclear Regulatory Commission
NRP	National Research Program
NSS	National Security Systems
NTRCP	National Tip Reporting Compliance Program
OAR	Outreach, Assessment, and Reporting
OBT	Office of Budget and Travel
OCC	Office of the Comptroller of the Currency
OFAC	Office of Foreign Assets Control
OFR	Office of Financial Research
OIA	Office of Intelligence and Analysis
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSP	Office of Security Program
OSSP	Office of Special Security Programs
P&E	Property and Equipment
PAC	Program Action Case
PBGC	Pension Benefit Guaranty Corporation
PCA	Planned Corrective Action
PCLIA	Privacy and Civil Liberties Impact Assessment
PDS	Personal Identity Verification Data Synchronization
PII	Personally Identifiable Information
PMO	Program Management Office
PN	Plan Number

Appendix A: Glossary of Abbreviations

Abbreviation	Description
POA&M	Plan of Action and Milestones
PPACA	Patient Protection and Affordable Care Act
PRISM	Preparer Risk Identification and Selection Model
PTC	Premium Tax Credit
QRM	Qualified Residential Mortgage
RAAS	Research, Applied Analytics, And Statistics
Recovery Act	American Recovery and Reinvestment Act
RESTORE Act	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf
RFA	Regulatory Flexibility Act
ROI	Return On Investment
RRP	Return Review Program
RTS	Real-Time System
SA&A	Security Assessment and Authorization
SAM	Software Asset Management
SAO	Senior Accountable Official
SAR	Semi-annual Report to Congress
SB/SE	Small Business/Self-Employed division
SBA	Small Business Administration
SBU	Sensitive But Unclassified
SCC	Sector Coordinating Council
SCC	IRS Service Center Campus
Schedule UTP	Schedule UTP, Uncertain Tax Position Statement
SCRO	Security Regulatory Compliance Operations
SLA	Service Level Agreement
SOP	Standard Operating Procedures
SSA	Social Security Administration
SSN	Social Security Numbers
SSP	System Security Plan
TAS	Taxpayer Advocate Service
TD P	Treasury Directive Publication
TDP	Testing Designated Position
TFFC	Office of Terrorist Financing and Financial Crimes
TFI	Office of Terrorism and Financial Intelligence
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIN	Taxpayer Identification Number
TSS	Telecommunications Systems and Support
UIL	Uniform Issue List
UPS	U.S. Persons
UWR	Unified Work Request
VA	Department of Veterans Affairs
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment
WAN	Wide Area Network
WebTA	Web Time and Attendance
WHCS	Withholding Compliance System