

APPENDIX 1

**Good Accounting Obligation in Government Act Report for Fiscal Year 2022 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
IRS WEBSITE: Long-Term Strategy Needed to Improve Interactive Services	GAO-13-435	04/16/2013	Administration of Program Operations	The Commissioner of Internal Revenue should establish a numerical or other measurable goal to improve taxpayer satisfaction and a timeframe for achieving it.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Financial Statements	The Commissioner of Internal Revenue should 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: Mar-2021
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Financial Statements	The Commissioner of Internal Revenue should 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: Jun-2021
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Financial Statements	The Commissioner of Internal Revenue should 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: Jun-2021
TAX ADMINISTRATION: IRS Could Improve Examinations by Adopting Certain Research Program Practices	GAO-13-480	05/24/2013	Tax Administration and Compliance	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should track savings from Compliance Maintenance and CAP overall and develop a plan for reinvesting any savings.	IRS	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
INFORMATION TECHNOLOGY: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings	GAO-14-65	11/06/2013	Administration of Program Operations	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 and Awaiting Auditor Verification

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Private Pensions: Clarity of Required Reports and Disclosures Could Be Improved	GAO-14-92	11/21/2013	Administration of Program Operations	The Commissioner of Internal Revenue should work with 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 and Awaiting Auditor Verification
PARTNERSHIPS AND S CORPORATIONS: IRS Needs to Improve Information to Address Tax Noncompliance	GAO-14-453	05/14/2014	Tax Administration and Compliance	The Commissioner of Internal Revenue should work 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	The Commissioner of Internal Revenue should: (1) establish formal program objectives; (2) ensure that the program measures reflect those objectives; (3) clearly link those measures with strategic IRS-wide goals on ensuring compliance in a cost effective way while minimizing taxpayer burden.	IRS	Implemented and Awaiting Auditor Verification
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	Budget Management	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	Budget Management	The Commissioner of Internal Revenue should use actual ROI calculations as part of resource allocation decisions.	IRS	Implemented and Awaiting Auditor Verification
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	Debt Management	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 and Awaiting Auditor Verification
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	The Commissioner of Internal Revenue should improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, we recommend the Secretaries of DOL and Treasury, and the Director of PBGC consider implementing the findings from our 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 and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	The Commissioner of Internal Revenue should improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, we recommend the Secretaries of DOL and Treasury, and the Director of PBGC consider implementing the findings from our 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 and Awaiting Auditor Verification
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	The Commissioner of Internal Revenue should improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, we recommend the Secretaries of DOL and Treasury, and the Director of PBGC consider implementing the findings from our 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	The Commissioner of Internal Revenue should improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, we recommend the Secretaries of DOL and Treasury, and the Director of PBGC consider implementing the findings from our 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	The Commissioner of Internal Revenue should improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, we recommend the Secretaries of DOL and Treasury, and the Director of PBGC consider implementing the findings from our 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.
New Markets Tax Credit: Better Controls and Data Are Needed to Ensure Effectiveness	GAO-14-500	07/10/2014	Administration of Program Operations	The Secretary of the Treasury should issue guidance on how funding or assistance from other government programs can be combined with the NMTC including the extent to which other government funds can be used to leverage the NMTC by being included in the qualified equity investment.	Treasury - DO	PCA Due Date: Dec-2020
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	The Commissioner of Internal Revenue should track the results of large partnerships audits, including (1) define a large partnership based on asset size and number of partners; (2) revise the activity codes to align with the large partnership definition; and (3) separately account for field audits and campus audits.	IRS	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	The Commissioner of Internal Revenue should 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-2021
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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	The Commissioner of Revenue should, 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 and Awaiting Auditor Verification
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	The Secretary of the Treasury in consultation with Financial Stability Oversight Council 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 and Awaiting Auditor Verification
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	The Secretary of the Treasury in consultation with Financial Stability Oversight Council (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 and Awaiting Auditor Verification
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	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
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	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	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

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INFORMATION TECHNOLOGY - Management Needs to Address Reporting of IRS Investments' Cost, Schedule, and Scope Information	GAO-15-297	02/25/2015	Information Technology	The Commissioner of the IRS direct the Chief Technology Officer should 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	Financial Statements	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
Information Security: IRS Needs to Continue Improving Controls over Financial and Taxpayer Data	GAO-15-337	03/19/2015	Financial Statements	The Commissioner of Internal Revenue should 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	Implemented and Awaiting Auditor Verification
Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	The 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 and Awaiting Auditor Verification
Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	The Secretary of the Treasury should ensure procedures to monitor and control spending are established department-wide. Specifically, ensure that (1) procedures include assessing devices for zero, under, and over usage; (2) personnel with authority and responsibility for performing the procedures are identified; and (3) the specific steps to be taken to perform the process are documented.	Treasury - DO	Implemented and Awaiting Auditor Verification
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	The appropriate IRS officials should determine why staff did not consistently comply with IRS's existing requirements for the final candling of receipts at 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-2020
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	The Commissioner of Internal Revenue should establish procedures to monitor whether non-IRS contractors with unescorted physical access to IRS facilities are receiving unauthorized access awareness training.	IRS	PCA Due Date: May-2021

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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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
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	The Secretary of the Treasury should direct the CIO, as part of any future update to the department's 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 and Awaiting Auditor Verification
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	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 and Awaiting Auditor Verification
Critical Infrastructure Protection: Sector-Specific Agencies Need to Better Measure Cybersecurity Progress	GAO-16-79	11/19/2015	Information Technology	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 and Awaiting Auditor Verification
2015 Tax Filing Season	GAO-16-151DO	01/14/2016	Tax Administration and Compliance	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 and Awaiting Auditor Verification
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 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 and Awaiting Auditor Verification

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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 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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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	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 and Awaiting Auditor Verification
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	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 and Awaiting Auditor Verification

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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	The Commissioner of Internal Revenue should 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.
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	The Commissioner of Internal Revenue should 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	Implemented and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	05/25/2016	Information Technology	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 and Awaiting Auditor Verification
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.
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	The Commissioner of Internal Revenue should 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.

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Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	The Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	The Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
IRS Could Improve Presentation of Budget Data in Its Congressional Justification	GAO-16-695	07/21/2016	Budget Management	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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 we identified as being partially met or not met.	Treasury - DO	Implemented and Awaiting Auditor Verification
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	The Commissioner of the Bureau of the Fiscal Service should modify the working system to track adjudication of matches obtained through all functionalities.	Fiscal Service	Implemented and Awaiting Auditor Verification
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	On hold. Agreed with the recommendation. Due to lack of legislative authority, the recommendation is put on hold.
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	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-2021
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	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 Commissioner of Internal Revenue 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	Implemented and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue should develop and document criteria to use in choosing selection methods for campaigns using audits.	IRS	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 Commissioner of Internal Revenue should document lessons learned from stakeholder input and past performance.	IRS	Implemented and Awaiting Auditor Verification
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 Commissioner of Internal Revenue should establish metrics to help determine whether the campaign effort overall meets LB&I's goals.	IRS	Implemented and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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 and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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
Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	06/29/2017	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-2025
Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	06/29/2017	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-2022

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Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-17-524	07/12/2017	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	The Commissioner of Internal Revenue should 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: Dec-2020
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should 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 and Awaiting Auditor Verification
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should 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	Implemented and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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	The Commissioner of Internal Revenue should 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

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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	The Commissioner of Internal Revenue should Implement a compliance verification application, or other appropriate process, to ensure configuration policies are comprehensively tested on the mainframe.	IRS	PCA Due Date: Jul-2021
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	The Commissioner of Internal Revenue should Implement the audit plans for the 12 systems and applications that we reviewed in the production computing environment.	IRS	PCA Due Date: Feb-2021
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	The Commissioner of Internal Revenue should 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
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 and Awaiting Auditor Verification
Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	GAO-17-675	09/25/2017	Procurement Management	The Secretary of the Treasury should comply with sections 15(k)(8) and (k)(11) of the Small Business Act, as amended, or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.	Treasury - DO	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 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 and Awaiting Auditor Verification
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 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 and Awaiting Auditor Verification
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: Jan-2021

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue should implement any identified changes to improve pre-refund compliance checks.	IRS	Implemented and Awaiting Auditor Verification
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 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 and Awaiting Auditor Verification
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 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.
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 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	Implemented and Awaiting Auditor Verification
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 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 and Awaiting Auditor Verification

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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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
Derisking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263OCC	02/26/2018	Terrorism and Financial Crime	The Comptroller of the Currency should work jointly with FinCEN, the FDIC and the FRB to 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 recommended that the OCC, FDIC, FRB, and FinCEN take steps 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 and Awaiting Auditor Verification
Bank Secrecy Act - De-risking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263	02/28/2018	Terrorism and Financial Crime	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 and Awaiting Auditor Verification
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 Commissioner of Internal Revenue 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-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 Commissioner of Internal Revenue 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.

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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 Commissioner of Internal Revenue 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 Commissioner of Internal Revenue 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 Commissioner of Internal Revenue 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
Financial Technology: Additional Steps by Regulators could Better Protect Consumers and Aid Regulatory Oversight	GAO-18-254	03/22/2018	Information Technology	The Comptroller of the Currency should engage in collaborative discussions with other relevant financial regulators in a group that includes all relevant stakeholders and has defined agency roles and outcomes to address issues related to consumers' use of account aggregation services.	OCC	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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	Implemented and Awaiting Auditor Verification
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	The Commissioner of Internal Revenue should 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	Implemented and Awaiting Auditor Verification

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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	The Commissioner of Internal Revenue should, 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 and Awaiting Auditor Verification
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	06/20/2018	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-2025
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	06/20/2018	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.
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 Internal Revenue should ensure the operational analysis for EUSS includes a comparison of current performance with a pre-established cost baseline.	IRS	Implemented and Awaiting Auditor Verification

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 Internal Revenue 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	Implemented and Awaiting Auditor Verification
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 Internal Revenue should ensure the operational analysis for IMF fully addresses greater utilization of technology or consolidation of investments to better meet organizational goals.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue 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 and Awaiting Auditor Verification
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 Internal Revenue should ensure the operational analysis for TSS includes a comparison of current performance with a pre-established cost baseline.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue 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 Internal Revenue should fully implement the risk management key practice associated with analyzing risk for the IDRS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with analyzing risk for the IMF investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with analyzing risk for the MSSS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with identifying risk for the MSSS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with mitigating risk for the IDRS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with mitigating risk for the IMF investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with mitigating risk for the MSSS investment.	IRS	Implemented and Awaiting Auditor Verification

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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 Internal Revenue should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the IDRS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the IMF investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with monitoring, reporting, and controlling risk for the MSSS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with preparing for risk management for the IDRS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with preparing for risk management for the IMF investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice associated with preparing for risk management for the MSSS investment.	IRS	Implemented and Awaiting Auditor Verification
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 Internal Revenue should fully implement the risk management key practice for prioritizing risk for the IMF investment.	IRS	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 include and prioritize these options, as appropriate, in IRS's Identity Assurance Strategy and Roadmap.	IRS	Implemented and Awaiting Auditor Verification
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 to prioritize foundational initiatives in its Identity Assurance Strategy and Roadmap.	IRS	Implemented and Awaiting Auditor Verification
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 IRS business owners to develop a plan for performing risk assessments for telephone, in-person, and correspondence channels for authentication.	IRS	Implemented and Awaiting Auditor Verification
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 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	Implemented and Awaiting Auditor Verification

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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 and Awaiting Auditor Verification
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: Dec-2020
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: Feb-2021
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	Implemented and Awaiting Auditor Verification
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-2021
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	Financial Statements	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
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	Financial Statements	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	Implemented and Awaiting Auditor Verification
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	Financial Statements	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
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 and Awaiting Auditor Verification
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 implement the most cost-effective method to digitize information provided by taxpayers who file returns on paper.	IRS	On Hold. Agreed with the recommendation. Due to outside of Treasury's purview, the recommendation is put 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	The Commissioner of Internal Revenue should expand RRP to support identified activities.	IRS	On Hold. Agreed with the recommendation. Due to outside of Treasury's purview, the recommendation is put 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	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	Implemented and Awaiting Auditor Verification
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.

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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 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.
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: Mar-2021
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: Apr-2021
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	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification

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Whistleblower Program: IRS Needs to Improve Data Controls for Some Award Determinations	GAO-18-698	10/29/2018	Tax Administration and Compliance	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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification

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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	Implemented and Awaiting Auditor Verification
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49IRS	11/13/2018	Information Technology	The Commissioner of Internal Revenue 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	Implemented and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
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 and Awaiting Auditor Verification
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	The Comptroller of the Currency should 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.

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Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	The Comptroller of the Currency should 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.
Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	The Comptroller of the Currency should systematically track and monitor LBS'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	The Comptroller of the Currency should 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.

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Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture	GAO-19-69	01/24/2019	Banking and Lending	The Comptroller of the Currency should 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.
RETIREMENT ACCOUNTS: Federal Action Needed to Clarify Tax Treatment of Unclaimed 405(k) Plan Savings Transferred to States	GAO-19-88	02/19/2019	Administration of Program Operations	The Commissioner of Internal Revenue should work with the Department of the Treasury to consider adding retirement savings transferred to states from terminating DC plans to the list of permitted reasons for rolling over savings after the 60-day rollover period, in a form consistent with the rules adopted on the taxation of transfers of unclaimed retirement savings.	IRS	Implemented and Awaiting Auditor Verification
RETIREMENT ACCOUNTS: Federal Action Needed to Clarify Tax Treatment of Unclaimed 405(k) Plan Savings Transferred to States	GAO-19-88	02/19/2019	Administration of Program Operations	The Commissioner of Internal Revenue should work with the Department of the Treasury to consider clarifying if transfers of unclaimed savings from employer-based plans (such as 401(k) plans) to states are distributions, what, if any, tax reporting and withholding requirements apply, and when they apply.	IRS	Implemented and Awaiting Auditor Verification
Financial Technology: Agencies Should Provide Clarification on Lenders' Use of Alternative Data [Reissued with revisions on Mar. 12, 2019.]	GAO-19-111	03/12/2019	Banking and Lending	The Comptroller of the Currency should, in coordination with the other federal banking regulators and the Bureau of Consumer Financial Protection and with input from relevant stakeholders, communicate in writing to banks that engage in third-party relationships with fintech lenders on the appropriate use of alternative data in the underwriting process, including issues to consider when selecting types of alternative data to use.	OCC	Implemented and Awaiting Auditor Verification
Cybersecurity Workforce: Agencies Need to Accurately Categorize Positions to Effectively Identify Critical Staffing Needs	GAO-19-144	03/12/2019	Human Capital	To complete the appropriate assignment of codes to their positions performing IT, cybersecurity, or cyber-related functions, in accordance with the requirements of the Federal Cybersecurity Workforce Assessment Act of 2015, the Secretary of Treasury should take steps to review the assignment of the "000" code to any positions in the department in the 2210 IT management occupational series and assign the appropriate NICE framework work role codes.	Treasury - DO	Implemented and Awaiting Auditor Verification
Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission	GAO-19-176	03/26/2019	Human Capital	The Commissioner of Internal Revenue should ensure the Human Capital Officer and Deputy Commissioner for Services and Enforcement collaborate to develop a work plan or other mechanism that prioritizes and schedules skills assessments for mission critical occupations at highest risk of skills gaps, such as those identified by Treasury or where key activities have been scaled back, for the purposes of developing a strategy to close the gaps.	IRS	Implemented and Awaiting Auditor Verification
Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission	GAO-19-176	03/26/2019	Human Capital	The Commissioner of Internal Revenue should ensure the Human Capital Officer and Deputy Commissioner for Services and Enforcement report the results of efforts to close skills gaps among revenue agents, including lessons learned, that may help inform strategies for conducting skills gap assessment efforts for other mission critical occupations.	IRS	PCA Due Date: Dec-2021

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Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission	GAO-19-176	03/26/2019	Human Capital	The Commissioner of Internal Revenue should ensure the Human Capital Officer improves reporting for its Workforce Planning initiative in its bi-monthly HRstat information submissions to Treasury. The submissions should include the original implementation schedule, changes to the original schedule, delays in implementation and each of their causes, and IRS's strategy to address the causes of those delays.	IRS	Implemented and Awaiting Auditor Verification
Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission	GAO-19-176	03/26/2019	Human Capital	The Commissioner of Internal Revenue should fully implement the workforce planning initiative, including taking the following actions: (1) conducting enterprise strategy and planning, (2) conducting workforce analysis, (3) creating a workforce plan, (4) implementing the workforce plan, and (5) monitoring and evaluating the results.	IRS	PCA Due Date: Dec-2021
Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission	GAO-19-176DO	03/26/2019	Human Capital	The Secretary of the Treasury should issue clarifying guidance to IRS about the Integrated Talent Management system, including when the workforce planning and talent management modules will be deployed and available for IRS's use, the functions it will include, and how IRS's existing systems and processes within business divisions and program offices will be affected.	Treasury - DO	Implemented and Awaiting Auditor Verification
Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad	GAO-19-180DO	04/01/2019	Tax Administration and Compliance	The Secretary of the Treasury should lead efforts, in coordination with the Secretary of State and Commissioner of Social Security, to establish a formal means to collaboratively address ongoing issues-including issues accessing financial services and employment and obtaining Social Security Numbers (SSNs)-that U.S. persons living abroad encounter from implementation of FATCA reporting requirements.	Treasury - DO	On hold. Agreed with the recommendation. Due to outside of Treasury's purview, the recommendation is put on hold.
Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad	GAO-19-180IRS	04/01/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess factors contributing to unnecessary Form 8938 reporting and take steps, as appropriate, to address the issue. Depending on the results of the assessment, potential options may include: (1) identifying and implementing steps to further clarify IRS Form 8938 instructions and related guidance on IRS's website on determining what foreign financial assets to report, and how to calculate and report asset values subject to reporting thresholds; and (2) conducting additional outreach to educate taxpayers on required reporting thresholds, including notifying taxpayers that may have unnecessarily filed an IRS Form 8938 to reduce such filings.	IRS	Rejected. IRS disagreed with the recommendation. IRS will continue to observe filings of Form 8938 and, to the extent that there are unnecessary filings, assess options to inform account holders to reduce reporting and filing burdens followed by appropriate steps to implement any selected options.
Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad	GAO-19-180IRS	04/01/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a plan to mitigate risks with compliance activities due to the lack of accurate and complete Taxpayer Identification Numbers of U.S. account holders collected from FFIs.	IRS	Implemented and Awaiting Auditor Verification
Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad	GAO-19-180IRS	04/01/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should employ a comprehensive plan for managing efforts to leverage FATCA data in agency compliance efforts. The plan should document and track activities over time to (1) ensure individuals and FFIs comply with FATCA reporting requirements; (2) assess and mitigate data quality risks from FFIs; (3) improve the quality, management, and accessibility of FATCA data for compliance, research, and other purposes; and (4) establish, monitor, and evaluate compliance efforts involving FATCA data intended to improve voluntary compliance and address noncompliance with FATCA reporting requirements.	IRS	Rejected. IRS disagreed with the recommendation. IRS believes the resources required to update a comprehensive plan unique to the FATCA (akin to the FATCA Roadmap) are better spent on enforcement activities. IRS's LB&I Division has overall responsibility for these activities and their approach is expected to achieve the broader objective of improving financial institution and U.S. account holder compliance with FATCA.

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Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad	GAO-19-180IRS	04/01/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that appropriate business units conducting compliance enforcement and research have access to consistent and complete data collected from individuals' electronic and paper filings of Form 8938 and elements of parent individual tax returns. As part of this effort, the Commissioner should ensure that IRS provides clear guidance to the business units for accessing such data in IRS's Compliance Data Warehouse.	IRS	Implemented and Awaiting Auditor Verification
Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals	GAO-19-241	04/11/2019	Information Technology	The Secretary of Treasury should take action to meet the data center optimization metric targets established under Data Center Optimization Initiative (DCOI) by OMB.	Treasury - DO	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should ensure that APMA analyzes trends in case characteristics as part of routine program management activities.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA identify and record categories of the tax issue relevant in the dispute.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA identify and record the dates of key milestones throughout MAP case resolutions.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA puts procedures in place to review the quality of inventory data.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA records the dollar amounts of MAP case outcomes in its database.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA staff record and track contact with taxpayers.	IRS	PCA Due Date: Jul-2021
Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution	GAO-19-81	04/12/2019	Administration of Program Operations	The Commissioner of Internal Revenue should direct USCA to ensure that APMA staff record and track the hours they spend on MAP cases.	IRS	PCA Due Date: Jul-2021
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should analyze Private Debt Collection (PDC) program results and the cases not assigned to the PDC program to identify the types of inactive cases IRS will not pursue that could be assigned to collection agencies to improve PDC program results.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should analyze Private Debt Collection (PDC) program results to identify the types of cases that are not potentially collectible and should not be assigned to collection agencies.	IRS	Rejected. IRS disagreed with the recommendation. The statute requires the assignment of all inactive tax receivables to the private collection agencies; therefore, no collectability analysis is required or necessary.

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Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should clearly document an assessment of fraud risks related to the PDC program.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should clearly document and distinguish the complete list of identified risks to taxpayers in the PDC program risk register, and align the risks with PDC program objectives.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should clearly document how each risk response aligns with specific taxpayer risks in the PDC program risk register.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should clearly document the severity of impacts of the taxpayer risks, as well as the likelihood of each taxpayer risk after responding to it, in the PDC program risk register, and use this information to prioritize risks to address and guide selection of risk responses.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should document how IRS's monitoring of the PDC program provides information on specific taxpayer risks and how well specific responses are working to address each risk, and should supplement IRS's monitoring of taxpayer complaints with Federal Trade Commission (FTC) complaint data.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that its printed guidance to PDC taxpayers includes information about reporting scams to TIGTA.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should finalize the PDC program objectives so that they are clearly defined in consistent terms, and assure that the key program risks, measures, and targets are linked with the objectives.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should include the Department of the Treasury Inspector General for Tax Administration (TIGTA) costs in IRS's reporting of PDC program costs.	IRS	Rejected. IRS disagreed with the recommendation. Per Internal Revenue Code (IRC) 6306 (j)(1)(B), program costs are those costs incurred directly or indirectly by IRS. This does not include costs incurred by TIGTA, which is not part of IRS.
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should more fully seek and document feedback from external stakeholders representing vulnerable taxpayers to identify and appropriately respond to possible PDC taxpayer risks.	IRS	Implemented and Awaiting Auditor Verification
Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers	GAO-19-193	04/29/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should report the amount of collected revenue sent to the general fund of the Treasury and amounts retained by IRS to pay its costs.	IRS	Implemented and Awaiting Auditor Verification
Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to be Better Tracked	GAO-19-58	05/06/2019	Information Technology	The Secretary of the Treasury should ensure that the CIO of Treasury completes an assessment of all IT investments for suitability for migration to a cloud computing service, in accordance with OMB guidance.	Treasury - DO	Implemented and Awaiting Auditor Verification

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Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to be Better Tracked	GAO-19-58	05/06/2019	Information Technology	The Secretary of the Treasury should ensure that the CIO of Treasury establishes a consistent and repeatable mechanism to track savings and cost avoidances from the migration and deployment of cloud services.	Treasury - DO	No Action Taken
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should require that all tax software providers that participate in the Authorized e-file Provider program follow the subset of NIST Special Publication 800-53 controls that were agreed upon by the Security Summit participants.	IRS	Rejected. IRS agrees with the intent of this recommendation; however, doesn't agree with the stated implementation method. IRS does not have the statutory authority to require Authorized e-file Provider program participants to comply with the NIST Special Publication 800-53.
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should conduct a risk assessment to determine whether different monitoring approaches are appropriate for all of the provider types in the IRS's Authorized e-file Provider program. If changes are needed, IRS should make appropriate revisions to the monitoring program, internal guidance, job aids, and staff training, as necessary.	IRS	Rejected. IRS agrees with the intent of this recommendation; however, doesn't agree with the stated implementation method. Absent requisite statutory authority and funding, an assessment of different monitoring approaches is moot.
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should develop a governance structure or other form of centralized leadership, such as a steering committee, to coordinate all aspects of IRS's efforts to protect taxpayer information while at third-party providers.	IRS	Rejected. IRS agrees with the intent of this recommendation; however, doesn't agree with the stated implementation method. As recognized by the GAO, IRS does not have clear and explicit authority to establish security requirements for the information systems of paid preparers and others who electronically file returns.
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should document intake, storage, and sharing of the security incident data across IRS offices.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should modify the Authorized e-file Provider program's requirements to explicitly state the required elements of an information security program as provided by the FTC Safeguards Rule.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should regularly review and update the security requirements that apply to tax software providers and other Authorized e-file Providers.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should standardize the incident reporting requirements for all types Authorized e-file Providers.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices	GAO-19-340	05/09/2019	Information Technology	The Commissioner of Internal Revenue should update IRS's monitoring programs for electronic return originators to include techniques to monitor basic information security and cybersecurity issues. Further, IRS should make the appropriate revisions to internal guidance, job aids, and staff training, as necessary.	IRS	Rejected. IRS agrees with the intent of this recommendation; however, doesn't agree with the stated implementation method. IRS does not have the statutory authority to establish policy on information security and cybersecurity issues, nor to enforce compliance if non-compliance is observed.

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Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that appropriate IRS officials determine the reasons staff did not consistently comply with IRS's existing requirement for maintaining an emergency contact list at all of its facilities and, based on this determination, establish a process to enforce compliance with the requirement.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that appropriate IRS officials establish and implement policies and procedures requiring that corrective actions be documented in the Alarm Maintenance and Testing Certification Report for malfunctioning alarms identified in the annual alarm tests.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials (1) identify the reason IRS's policies and procedures related to the transmittal forms were not always followed and (2) design and implement actions to provide reasonable assurance that SB/SE units comply with these policies and procedures.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials document and implement a formal comprehensive strategy to provide reasonable assurance concerning its nationwide coordination, consistency, and accountability for internal control over key areas of physical security. This strategy should include nationwide improvements for (1) coordinating among the functional areas involved in physical security; (2) implementing and monitoring the effectiveness of physical security policies, procedures, and internal controls; and (3) ongoing communication in identifying, documenting, and taking corrective action to resolve underlying control issues that affect IRS's facilities.	IRS	PCA Due Date: Mar-2021
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials establish and implement a review process to provide reasonable assurance that the RSNs that Data Conversion key entry operators enter into the ISRP system and post to the master files are correct.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials establish and implement policies or procedures to provide reasonable assurance that the video surveillance systems at all IRS facilities record activity at the correct time and are properly secured. The policies or procedures should include periodic checks and adjustments, as needed, as part of the annual service and maintenance of security equipment and systems.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials implement a validity check in the ISRP system to confirm that RSNs that Data Conversion key entry operators enter into the system have the required 14 digits.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

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Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials implement the necessary actions to effectively address the two primary causes of the significant deficiency in IRS's internal control over unpaid assessments. These actions should (1) resolve the system limitations affecting the recording and maintenance of reliable and appropriately classified unpaid assessments and related taxpayer data to support timely and informed management decisions, and enable appropriate financial reporting of unpaid assessment balances throughout the year, and (2) identify the control deficiencies that result in significant errors in taxpayer accounts and implement control procedures to routinely and effectively prevent, or detect and correct, such errors.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials update and implement policies or procedures, or both, to clarify (1) who is responsible for conducting the annual review of the visitor access logs, (2) the date by which the review is to be conducted, and (3) how the review should be documented.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials update and implement policies or procedures, or both, to clearly define the roles and responsibilities of second-level managers and IDRS security account administrators for validating the information on USR designation forms, including specifying how the information should be validated.	IRS	PCA Due Date: Nov-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should ensure that the appropriate IRS officials update and implement policies or procedures, or both, to require that reviewers follow up with tax examiners to verify the errors that tax examiners made in working on cases related to suspicious or questionable tax returns are corrected.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-19-412R	05/09/2019	Financial Statements	The Commissioner of Internal Revenue should, ensure that the appropriate IRS officials update and implement procedures to clearly specify the tax refund data elements that PVS COs are required to verify before certifying the tax refunds in SPS.	IRS	Implemented and Awaiting Auditor Verification
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should develop and implement a mechanism to reasonably assure that all the journal entries recorded in the Schedules of the General Fund general ledgers can be readily identified and traced, such as through a unique identifier, to determine the effect of a transaction on all applicable general ledger accounts and line items of the Schedules of the General Fund, including the budget deficit.	Fiscal Service	PCA Due Date: Mar-2025
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should develop and implement a mechanism to reasonably assure that payment transactions recorded in the Schedules of the General Fund general ledgers capture all of the key information needed, including payment schedules if applicable, to readily trace transactions to the information certified by the federal agency.	Fiscal Service	PCA Due Date: Oct-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should develop and implement additional reporting requirements with related guidance for federal agencies that better align with the General Fund financial reporting objectives and enable Fiscal Service to capture the effect of a transaction on all applicable general ledger accounts and line items of the Schedules of the General Fund, including the budget deficit.	Fiscal Service	PCA Due Date: Mar-2023

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Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should develop and implement a process that would enable Fiscal Service to obtain the information necessary to effectively assess the effect of the Statement of Difference on the Schedules of the General Fund for those federal agencies that have not implemented the Central Accounting and Reporting System.	Fiscal Service	PCA Due Date: Jan-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should design and implement procedures to evaluate risks and monitor internal controls over financial reporting relevant to the Schedules of the General Fund.	Fiscal Service	PCA Due Date: May-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should enhance guidance available to federal agencies to comprehensively define and describe the proper use and related accounting implications of each Business Event Type Codes (BETC).	Fiscal Service	Implemented and Awaiting Auditor Verification
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should develop and implement a mechanism for evaluating agencies' use of BETCs based on the enhanced guidance.	Fiscal Service	PCA Due Date: Jan-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should design and implement procedures to (1) obtain and review supporting documentation for reported activity included on Agency Submission Forms and (2) assess the overall completeness of federal agency activity reported on Agency Submission Forms.	Fiscal Service	PCA Due Date: Mar-2022
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should enhance journal voucher review procedures to include a review of relevant accounting criteria before recording transactions based on Agency Submission Forms.	Fiscal Service	Implemented and Awaiting Auditor Verification
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should design and implement procedures to periodically review all active Treasury accounts to determine whether they are valid and the related General Fund account balances are consistent with federal agency records.	Fiscal Service	PCA Due Date: Mar-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	The Commissioner of Fiscal Service should enhance current procedures for reviewing negative balances to include Treasury accounts with indefinite periods of availability.	Fiscal Service	PCA Due Date: Mar-2021
Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund	GAO-19-185	05/15/2019	Financial Statements	We recommend that the Commissioner of Fiscal Service enhance the standard operating procedures for prior period transactions to include a requirement for Fiscal Service to assess the materiality of transactions to determine the appropriateness of recording them as a current year adjustment or restating the prior period.	Fiscal Service	Implemented and Awaiting Auditor Verification
Federal Contracting: Opportunities to Improve Compliance with Regulations and Enhance Tax Collections	GAO-19-243	05/15/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should evaluate options to obtain comprehensive contract payment data above the existing Federal Procurement Data System-Next Generation (FPDS-NG) reporting threshold of \$10,000, including assessing the costs and benefits of changing the current threshold for contracts that agencies are required to report to the IRS through Form 8596 information returns to be consistent with the existing reporting threshold for FPDS-NG, determine whether regulatory revisions are necessary, and change the reporting threshold, if appropriate.	IRS	Implemented and Awaiting Auditor Verification
Individual Retirement Accounts: Formalizing Labor's and IRS's Collaborative Efforts Could Strengthen Oversight of Prohibited Transactions	GAO-19-495	07/08/2019	Administration of Program Operations	The Commissioner of Internal Revenue, in consultation with the Secretary of Labor, should establish a formal means, such as a memorandum of understanding or other mechanism, to support and guide DOL's and IRS's collaborative efforts to oversee IRA prohibited transaction exemptions.	IRS	PCA Due Date: Nov-2021

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges	GAO-19-384	07/25/2019	Information Technology	The Secretary of the Treasury should develop a cybersecurity risk management strategy that includes the key elements identified in this report (GAO-19-384).	Treasury - DO	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges	GAO-19-384	07/25/2019	Information Technology	The Secretary of the Treasury should establish a process for conducting an organization-wide cybersecurity risk assessment.	Treasury - DO	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges	GAO-19-384	07/25/2019	Information Technology	The Secretary of the Treasury should establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.	Treasury - DO	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
SOCIAL SECURITY AND MEDICARE: Improved Schedule Management Needed for More Timely Trust Fund Reports	GAO-19-596	08/14/2019	Administration of Program Operations	The Secretary of the Treasury, as Chairperson of the Boards of Trustees, should work with the other trustees to establish a policy to inform Congressional committees of jurisdiction when the trustees determine that the reports are expected to miss the issuance deadline. This outreach should include 1) the factors that are contributing to delays, and 2) the reports' expected issuance dates.	Treasury - DO	Implemented and Awaiting Auditor Verification
SOCIAL SECURITY AND MEDICARE: Improved Schedule Management Needed for More Timely Trust Fund Reports	GAO-19-596	08/14/2019	Administration of Program Operations	The Secretary of the Treasury, as Chairperson of the Boards of Trustees, should work with the other trustees to take steps in consultation with the chief actuaries of Social Security Administration and Centers for Medicare & Medicaid Services to improve the management of the report development schedule in order to provide the Trustees reports to Congress by the statutory deadline. These steps could include regularly updating the schedule using actual progress and archiving the final iteration of the schedules.	Treasury - DO	PCA Due Date: Apr-2021
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-19-624	09/04/2019	Financial Statements	The Secretary of the Treasury should ensure that the Fiscal Assistant Secretary enhances existing procedures for Treasury management to perform additional reviews for restatements, reclassifications, and adjustments to beginning net position to reasonably assure that they are properly supported and accurately reported.	Fiscal Service	PCA Due Date: Sep-2021
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-19-624	09/04/2019	Financial Statements	The Secretary of the Treasury should ensure that the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, establishes effective processes and procedures to reasonably assure that appropriate information regarding legal contingency losses is reported in the CFS.	Fiscal Service	PCA Due Date: Sep-2021
Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided	GAO-19-582	09/26/2019	Terrorism and Financial Crime	The Director of FinCEN, after consulting with Commodity Futures Trading Commission (CFTC), should consider prioritizing the inclusion of the primary Self-Regulatory Organization (SRO) conducting BSA examinations in the futures industry in the Bank Secrecy Act Advisory Group (BSAAG) on a more consistent basis and also making the primary futures industry association a concurrent member.	FinCEN	Rejected. FinCEN disagreed with the recommendation. While the primary futures SRO is presently a member of the BSAAG, only Federal agencies are considered permanent members. Therefore, FinCEN cannot make future membership commitments to any specific SRO or any other non-federal organization.
Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided	GAO-19-582	09/26/2019	Terrorism and Financial Crime	The Director of FinCEN should, after consulting with CFTC, should take steps to explore providing direct BSA data access to National Futures Association (NFA).	FinCEN	Rejected. FinCEN disagreed with the recommendation as FinCEN has not received a request from the CFTC or the NFA to engage on this matter. FinCEN would review any future request for direct access in accordance with established procedures.

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided	GAO-19-582	09/26/2019	Terrorism and Financial Crime	The Director of FinCEN should review options for FinCEN to more consistently and publicly provide summary data on the usefulness of BSA reporting. This review could either be concurrent with FinCEN's BSA value study or through another method.	FinCEN	Implemented and Awaiting Auditor Verification
Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided	GAO-19-582	09/26/2019	Terrorism and Financial Crime	The Director of FinCEN should review options for establishing a mechanism through which law enforcement agencies may provide regular and institution-specific feedback on BSA reporting. Options should take into consideration providing such feedback to cover different types of financial institutions and those with significant financial activity. This review could either be part of FinCEN's BSA value study or through another method.	FinCEN	Implemented and Awaiting Auditor Verification
Tax-Law Enforcement: IRS Could Better Leverage Existing Data to Identify Abusive Schemes Involving Tax-Exempt Entities	GAO-19-491	10/07/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop guidance to help managers ensure referrals about abusive schemes involving tax-exempt entities are made across operating divisions. This could be accomplished by, for example, adopting specific guidance for audit managers to look for referral accuracy in their reviews of case closings.	IRS	PCA Due Date: Jun-2021
Tax-Law Enforcement: IRS Could Better Leverage Existing Data to Identify Abusive Schemes Involving Tax-Exempt Entities	GAO-19-491	10/07/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should link audit data on abusive tax schemes involving tax-exempt entities across operating divisions and use the linked data to assess emerging issues and develop policy responses.	IRS	PCA Due Date: Jun-2021
Tax-Law Enforcement: IRS Could Better Leverage Existing Data to Identify Abusive Schemes Involving Tax-Exempt Entities	GAO-19-491	10/07/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should test the ability of the Return Inventory Classification System (RICS) to facilitate analysis and monitoring of audit data across the operating divisions and support the IRS's enforcement objectives.	IRS	PCA Due Date: Mar-2022
Tax-Law Enforcement: IRS Could Better Leverage Existing Data to Identify Abusive Schemes Involving Tax-Exempt Entities	GAO-19-491	10/07/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should undertake a risk-assessment of tax-exempt Form 8886-T filings. Based on the findings of the risk assessment, IRS should then determine whether steps are needed to increase compliance, such as, for example through increased outreach to tax-exempt entities or assessment of non-filing penalties.	IRS	PCA Due Date: Nov-2020
Tax-Law Enforcement: IRS Could Better Leverage Existing Data to Identify Abusive Schemes Involving Tax-Exempt Entities	GAO-19-491	10/07/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should use existing data analytic tools to further mine Form 8886 and Form 8918 data; which could be used to find audit leads on tax-exempt entity involvement in potentially abusive tax schemes.	IRS	PCA Due Date: Mar-2022
DATA ACT: Quality of Data Has Improved, but Action is Needed to Improve Completeness and Accuracy and to Better Disclose Known Data Limitations	GAO-20-75	11/08/2019	Administration of Program Operations	The Secretary of the Treasury should ensure that information about the 90-day delay for displaying DOD procurement data on USAspending.gov is transparently communicated to users of the site. Approaches for doing this could include prominently displaying this information on the DOD agency profile page, in the unreported data section, and in search results that include DOD data.	Treasury - DO	PCA Due Date: Mar-2021
DATA ACT: Quality of Data Has Improved, but Action is Needed to Improve Completeness and Accuracy and to Better Disclose Known Data Limitations	GAO-20-75	11/08/2019	Administration of Program Operations	The Secretary of the Treasury should ensure that information regarding how the Primary Place of Performance Address for Medicare payment data are reported is transparently communicated to the users of USAspending.gov.	Treasury - DO	PCA Due Date: Feb-2021
Bank Secrecy Act: Examiners Need More Information on How to Assess Banks' Compliance Controls for Money Transmitter Accounts	GAO-20-46	12/03/2019	Terrorism and Financial Crime	The Comptroller of the Currency should, in coordination with the other federal banking regulators, and with input from BSA/AML examiners and other relevant stakeholders, take steps to improve examiners' ability to evaluate the effectiveness of banks' BSA/AML compliance controls with respect to money transmitter accounts. Steps may include providing updates to examination procedures, examiner training, or a combination of methods.	OCC	PCA Due Date: Sep-2020

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Chief Information Officer and the Director of OLS to ensure that planned future capabilities of digital communication platforms are tested or piloted before deployment with a focus on mitigating the risks that were identified in prior pilots of digital communication services, such as challenges in establishing common objectives and enrolling taxpayers.	IRS	PCA Due Date: Nov-2020
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Commissioner of W&I to work with the Director of OLS to ensure that future decisions regarding whether to renew the Free File agreement incorporate findings from a comprehensive examination of the benefits and costs of the agreement as it relates to long term plans for IRS's online services, including plans to file amended returns electronically.	IRS	PCA Due Date: Nov-2020
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Director of OLS and the Chief Research and Analytics Officer to work together to analyze the potential effects of online services on taxpayer burden.	IRS	PCA Due Date: Dec-2021
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that information collected on taxpayers' experience with online services is summarized in the document serving as IRS's performance plan and report.	IRS	PCA Due Date: Nov-2022
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that information is collected on taxpayers' experiences with all online services and the extent to which the services are meeting taxpayers' needs.	IRS	PCA Due Date: Dec-2021
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that taxpayer input is included as an element of IRS's identification and prioritization process for new online services.	IRS	PCA Due Date: Dec-2021
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of Internal Revenue should work with relevant officials to set a target to reduce taxpayer burden through the development of new online services.	IRS	Rejected. IRS disagreed with the recommendation. IRS's current taxpayer burden measurement methodology is not designed to evaluate the effect of specific online services or web site enhancements. The methodology captures respondents' estimated time and cost at a high level for a series of interrelated tasks but is not closely tied to specific interaction or transaction types. As such, burden measures are often impacted by systemic-level changes in tax administration (such as the Tax Cut and Jobs Act (TCJA) reduction in the proportion of filers who itemize deductions) but they are typically not sensitive to the impact of smaller programmatic improvements.
Counternarcotics: Treasury Reports Some Results from Designating Drug Kingpins, but Should Improve Information on Agencies' Expenditures	GAO-20-112	01/15/2020	Terrorism and Financial Crime	The Secretary of the Treasury should ensure that the Office of Foreign Assets Control discloses information about limitations in the consistency and reliability of the agency expenditure data in its annual reports to Congress.	Treasury - DO	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Counternarcotics: Treasury Reports Some Results from Designating Drug Kingpins, but Should Improve Information on Agencies' Expenditures	GAO-20-112	01/15/2020	Terrorism and Financial Crime	The Secretary of the Treasury should ensure that the Office of Foreign Assets Control provides its partner agencies more specific guidance regarding Kingpin Act-related expenditure data to improve the consistency of data submitted by these agencies. This could include, for example, how agencies account for expenditures that support Kingpin Act investigations when they are not the lead and for what types of activities resource expenditure data are required.	Treasury - DO	Implemented and Awaiting Auditor Verification
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should collect and use employee input on the strengths and weaknesses of its customer service training, including on whether training is effective in improving CSRs' performance, to inform changes to its training program and strategy under the Taxpayer First Act.	IRS	PCA Due Date: Aug-2021
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should conduct the four-factor assessment of its language services to persons with LEP for its most commonly used vital tax products to determine (1) which products should be translated and into what languages, and (2) what interpretation assistance will be provided to arrive at the appropriate mix of translation and interpretation services. IRS should document these assessments, including the determinations it made, and take action as appropriate based on these assessments.	IRS	PCA Due Date: Jan-2022
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct the Wage and Investment division to develop and implement a strategy, in collaboration with its strategic workforce planning initiative, for the efficient use of overtime.	IRS	Rejected. IRS disagreed with the recommendation. The Wage and Investment Division (W&I) has an existing process for the use and approval of overtime that is re-evaluated annually. Overtime is used to accomplish mission critical requirements such as meeting processing milestones and responding to taxpayer calls and correspondence. The use of overtime goes through multiple layers of management review and concurrence with the final approval authority residing with the W&I Division Commissioner, the Deputy Commissioner, or their designee. This process is sufficient for ensuring overtime is used efficiently.
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should further assess the increase in "system downtime" and identify possible solutions to mitigate any problems and reduce system downtime.	IRS	PCA Due Date: May-2021
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should make publicly available, such as on its website, a list of tax topics considered out of scope for CSRs to answer on the telephone, as well as include references for how and where to find information about these topics.	IRS	Implemented and Awaiting Auditor Verification
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should perform regular monitoring of fluctuations in system downtime charges, such as increases overall or by specific units, to determine what, if any, factors are interrupting CSRs' work.	IRS	PCA Due Date: May-2021

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should reconcile authority and implement procedures for routinely reviewing its multilingual web pages to effectively prevent, or detect and correct, errors such as incorrect or outdated information. For example, these procedures could call for the divisions to work with the Linguistics, Policy, Tools, & Services (LPTS) section whenever the English version of translated content is updated.	IRS	PCA Due Date: Oct-2022
2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency	GAO-20-55	01/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should reconcile authority and implement procedures for routinely reviewing the English versions of IRS's most commonly used vital tax products and web pages to ensure that information is included in commonly encountered languages about where taxpayers with LEP can obtain the translated content. If such content is not translated, the products and web pages should include information about where taxpayers with LEP can obtain language assistance from IRS.	IRS	PCA Due Date: Mar-2021
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should designate a dedicated entity to provide oversight of agency-wide efforts to detect, prevent, and resolve business identity theft (IDT), consistent with leading practices. This may involve designating one business unit as a lead entity or leveraging cooperative relationships between business units to establish a business IDT leadership team. This entity should have defined responsibilities and authority for managing fraud risk.	IRS	Rejected. IRS disagreed with the recommendation. IRS's Services and Enforcement Executive Steering Committee (SE ESC) provides agency-wide oversight of detection, prevention, and resolution activities associated with business identity theft (IDT) refund fraud. The SE ESC will continue to serve as the lead oversight body for agency-wide efforts to detect, prevent, and resolve business IDT.
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should develop a fraud risk profile for business IDT that aligns with leading practices. This should include (1) identifying inherent fraud risks of business IDT, (2) assessing the likelihood and impact of inherent fraud risks, (3) determining fraud risk tolerance, and (4) examining the suitability of existing fraud controls.	IRS	PCA Due Date: Apr-2021
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should develop, document, and implement a strategy for addressing fraud risks that will be identified in its fraud risk profile.	IRS	PCA Due Date: Oct-2021
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should ensure that IRS collects additional data on business IDT by identifying and implementing new fraud filters consistent with its fraud risk profile. This should include prioritizing IDT filters for tax forms determined to be most at risk based on an analysis of risk tolerances.	IRS	PCA Due Date: Feb-2022
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should establish customer service-oriented performance goals for resolving business IDT cases.	IRS	PCA Due Date: Sep-2021
IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns	GAO-20-174	01/30/2020	Improper Payments	The Commissioner of Internal Revenue should identify and implement methods to address delays in resolving business IDT cases due to correspondence-based authentication. This could involve using different methods for taxpayer authentication based on the risk level of the return.	IRS	PCA Due Date: Oct-2021

APPENDIX 2

**Good Accounting Obligation in Government Act Report for Fiscal Year 2022 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
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 Date: Aug-2020
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	Terrorism and Financial Crime	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	No Action Taken
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	Terrorism and Financial Crime	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	No Action Taken
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	Terrorism and Financial Crime	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	No Action Taken
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	Terrorism and Financial Crime	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	No Action Taken
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Human Capital	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 Date: Dec-2020
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 Date: Dec-2021
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	Terrorism and Financial Crime	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 Date: Mar-2021
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	Terrorism and Financial Crime	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 Date: Mar-2021

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 establish a current enterprise baseline of software and related configurations for the TIGTA System.	TIGTA	PCA Due Date: Jan-2021
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	PCA Due Date: Jun-2022
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	PCA Due Date: Jun-2021
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	Management is in the process of developing PCAs.
Domestic and International Assistance Programs: Audit of ASI Federal Credit Union's CDFI Program Awards	OIG-19-038	07/11/2019	Administration of Program Operations	The Director of the Community Development Financial Institutions (CDFI) Fund should determine whether ASI Federal Credit Union (ASI) was in default of its 2006 through 2009, 2011, and 2012 Assistance Agreements as a result of submitting invalid information in its Certification Application and Assistance Applications for FYs 2006 through 2009, 2011, and 2012 and its failure to deploy all HFFI-FA awards; and as such, take appropriate action which may include requiring ASI to reimburse the CDFI Fund all Financial Assistance (FA) and Healthy Food Financing Initiative (HFFI)-FA awards, and suspending or revoking ASI's CDFI certification.	Treasury - DO	PCA Due Date: Dec-2020
Domestic and International Assistance Programs: Audit of ASI Federal Credit Union's CDFI Program Awards	OIG-19-038	07/11/2019	Administration of Program Operations	The Director of the Community Development Financial Institutions (CDFI) Fund should re-evaluate ASI Federal Credit Union's (ASI) FY 2013 Certification Application and FY 2013 Assistance Application to determine if the information submitted was valid and complete and if ASI met all eligibility requirements to be re-certified as a CDFI and to receive its \$1,347,000 Financial Assistance (FA) award.	Treasury - DO	PCA Due Date: Dec-2020

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
Interim Audit Update - Matters for Consideration Prior to Fiscal Service's Selection of the Direct Express® Debit Card Program Financial Agent	OIG-19-041	07/29/2019	Procurement Management	The Commissioner of the Fiscal Service should periodically request access to the Regulation E compliance reviews related to Direct Express conducted by the banking regulators under the provisions outlined in 12 CFR 261 or other relevant provisions related to the regulator. This information should be used by the Bureau of the Fiscal Service to monitor the financial agent's compliance with the federal agency agreement (FAA) and Service Level Requirements (SLR) or to improve Direct Express.	Fiscal Service	PCA Due Date: Jan-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should develop an internal reference document for the DATA Act Program Management Office development team that explains why a designation of warning versus fatal error was assigned to each rule.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should either expand the Interface Definition Document (IDD) or create a complementary document that includes all elements used for validation, derivation, and display purposes from external tables that interface with the Broker and USAspending.gov. Documentation should include the cadence on which the tables are pulled or referenced by the DATA Act Broker.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should enhance generic disclaimers on USAspending.gov and expand the use of limitation statements on pages with known and potential display issues so that the public has a clear understanding of known limitations when using the data as displayed and available for download.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should perform testing and provide documentation assuring that the limited validation rules identified as having inconsistencies operate as intended in the DATA Act Broker with accurately displayed output.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should develop procedures to ensure changes to rules implemented during coding are subsequently captured in official DATA Act Information Model Schema (DAIMS) documentation.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should incorporate sub-rules that already appear in Broker output (i.e., C23.1, C23.2, C23.3) and an explanation of potential formatting violations (with appropriate error designations) into the DATA Act Information Model Schema (DAIMS) Validation Rules v1.1.2 and Financial Assistance Broker Submission (FABS) Validation Checklist v1.1 (or the most updated versions of these).	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should update the DATA Act Program Management Office's resource documentation to give prompt attention to staffing and succession planning for DATA Act implementation efforts to mitigate against resource gaps.	Treasury - DO	PCA Due Date: Mar-2021
DATA Act: Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement is Needed	OIG-19-040	07/30/2019	Administration of Program Operations	The Fiscal Assistant Secretary should either develop an instruction guide to interpret DATA Act Broker output or incorporate mechanisms in the output itself to aid user interpretation when multiple fields are impacted by the same rule.	Treasury - DO	PCA Due Date: Mar-2021
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	The Bureau of the Fiscal Service management should enforce encryption of databases to protect the confidentiality of Fiscal Service Systems 1 and 2 as required by NIST 800-53, Rev. 4.	Fiscal Service	PCA Due Date: Jan-2021

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 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Fiscal Service management should protect the confidentiality and integrity of transmissions by encrypting Fiscal Service System 2 data in transit as required by NIST 800-53, Rev. 4.	Fiscal Service	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Bureau of Engraving and Printing (BEP) management should assess and remediate vulnerabilities identified during Security Content Automation Protocol (SCAP) configuration baseline compliance and vulnerability scanning within the required timeframes specified in the BEP Minimum Standard Parameters.	BEP	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Departmental Offices (DO) management should develop and implement a process to ensure that periodic user access reviews are completed for DO System 2, documented, and all unnecessary access is removed in accordance with NIST SP 800-53 and TD P 85-01.	Treasury - DO	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	United States Mint (Mint) management should establish a quality control process to ensure that user access to Mint System 1 and other Mint information systems follow the access management process requiring the completed background investigations, signed non-disclosure agreements (NDA), signed rules of behavior (ROB), and completion of the security awareness training.	Mint	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Mint management should clearly document and formally approve exemptions to the Mint's access authorization process when a business justification exists.	Mint	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Mint management should update the Mint Information Security Policy to meet TD P 85-01 and NIST requirements related to access agreements and ROB.	Mint	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Mint management should finalize and implement its bureau-wide privacy program that includes a strategic organizational privacy plan for implementing applicable privacy control and procedures in accordance with NIST 800-53.	Mint	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Mint management should implement mechanisms to monitor and audit on a regular basis the effectiveness of its privacy controls and internal privacy policy at the bureau-level.	Mint	Management is in the process of developing PCAs.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003	10/25/2019	Information Technology	Mint management should establish sufficient controls to ensure supervisors/managers are held accountable for the completion of the role-based specialized information technology security training by their employees with security roles and responsibilities.	Mint	Management is in the process of developing PCAs.
DATA ACT: Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements	OIG-20-007	11/08/2019	Administration of Program Operations	The Treasury's Assistant Secretary for Management, working as needed with Treasury's Senior Accountable Official, the Senior Procurement Executive, reporting entities, the Program Management Office (PMO), and the Office of Management and Budget should request that Treasury's PMO ensures File D2 data is properly extracted from appropriate sources within System for Award Management (SAM) for publication on USAspending.gov.	Treasury - DO	PCA Due Date: Dec-2020

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
DATA ACT: Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements	OIG-20-007	11/08/2019	Administration of Program Operations	The Treasury's Assistant Secretary for Management, working as needed with Treasury's Senior Accountable Official, the Senior Procurement Executive, reporting entities, the Program Management Office, and the Office of Management and Budget should develop and implement a method and procedures to submit Treasury Forfeiture Fund financial assistance award data to the Financial Assistance Broker Submission in accordance with the reporting submission specifications established by the DATA Act Information Model Schema.	Treasury - DO	PCA Due Date: Oct-2023
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-015	12/06/2019	Financial Statements	Departmental Offices (DO) management should communicate the timeframe required to disable or remove the access of terminated employees and contractors from DO systems to the appropriate staff, and communicate the timeframe required to disable or remove the access of terminated employees and contractors from the Treasury-wide Financial Analysis and Reporting System (FARS) application, which includes the Treasury Information Executive Repository (TIER) and TIER Financial Statements (TFS), to the appropriate staff.	Treasury - DO	Implemented and Awaiting Auditor Verification
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should address the mainframe operating system vulnerabilities noted in the condition as soon as possible.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should create a policy to require a formal review, approval, and documentation of the results for the Segregation of Duties (SD) matrix review on an annual basis or when there is a significant change.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should define and document the segregation of functions and privileges based on the principle of least privilege for mainframe security software and operating system.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and implement a policy and a control to ensure the complete and accurate transfer of user account information from IDAM to Lightweight Directory Access Protocol (LDAP) on an ongoing basis for CIR, TCIS, and Judgment Fund Internet Claim System (JFICS).	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and implement a quality control process to ensure that Payment Information Repository (PIR) emergency change approvals are consistently obtained, documented, and retained by the Change Control Board (CCB) prior to implementing changes into the PIR production environment.	Fiscal Service	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and implement documentation to assign responsibility for ensuring adequacy of UNIX and database security and baseline settings.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop, document and implement policies, procedures, and controls for comprehensive logging and monitoring of events. Procedures and controls should include an annual re-assessment of whether logging and reporting is adequate.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should finalize policies and procedures to review audit logs of production DB2 servers.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should identify, document, and assess the mainframe security controls affecting the system software, to fully describe how mainframe security is provided. These Fiscal Service management controls should include: a. Specific assignment of responsibility for maintaining operating security, b. Skill assessment and remediation for operating system security maintenance, c. Baseline documents for mainframe configuration files, d. Standard procedures for review and maintenance of operating system security, and e. Standard procedures to compare actual configuration settings to baseline documents.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should implement an oversight process to determine that designated Fiscal Service personnel reviews and reevaluates privileges associated with the UNIX production environment semi-annually for privileged accounts.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should prioritize and reevaluate its procedures to outline a process to complete the application security log reviews over the Secure Payment System (SPS) application and establish a process to perform the review at a defined frequency and update the procedures when changes occur.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should remove and disable the two users' access immediately.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should remove users' access once validated by the Federal Program Agency (FPA), during the Secure Payment System (SPS) annual user access review.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should review and enhance the manual processes and procedures to ensure that user access to all resources as defined for Treasury Web Application Infrastructure (TWAI) users are accurately and completely identified and evaluated during the course of the General Support System 1 (GSS1) and General Support System 2 (GSS2) TWAI User Privilege Recertification cycles.	Fiscal Service	PCA Due Date: Mar-2022

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should review and update the Enterprise Information Technology Infrastructure (EITI) System Security Plans (SSP), Attachment A-Security Control Matrix (A-SCM), to be consistent with the Fiscal Service Baseline Security Requirements (BLSR) and the Chief Information Officer (CIO) Publication Information System Security (ISS) Internal Standard Operating Procedure (SOP) 8.3.6.60 UNIX/LINUX Account Management.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Fiscal Service management should update its current Payment Information Repository (PIR) security procedures to require that management obtain current PIR developer access requirement listings from the service provider and use them when validating the appropriateness of PIR developer access during the semi-annual access reviews and recertification of the PIR and UNIX environments.	Fiscal Service	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop, document, and implement policies, procedures, and controls to conduct periodic reviews of actual mainframe security software settings against the security baseline.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should complete the General Support System 1 (GSS1) Treasury Web Application Infrastructure (TWA) User Access Recertification cycle within the time intervals set by Fiscal Service Baseline Security Requirements (BLSR) requirements.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should configure the six UNIX servers to enforce the minimum password as stated in the Fiscal Service Baseline Security Requirements (BLSR) and ensure that the default password configuration settings for the production Unix environments comply with the minimum requirements specified in the BLSR.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Fiscal Service management should configure the systems-management software agents to include all UNIX servers, databases, and users' accounts within the UNIX environment when generating the users' lists for the semi-annual review and recertification process so that all privileged and non-privileged users' access is reviewed.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop a tailored mainframe operating system security configuration baseline that specifies how security configuration options are to be set based on the selected industry guidance.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop, approve, and promulgate control standards that address the purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance processes.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should document in a Segregation of Duties (SD) or Access Management Matrix the Treasury Managed Accounts (TMA) SD responsibilities for Fiscal Accounting Operations and maintain the supporting documentation used to review and approve the SD matrix in accordance with the policy.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should implement a quality control process to ensure that Payment Information Repository (PIR) application accounts defined to the PIR production environment that have been inactive for over 120 days are disabled.	Fiscal Service	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should implement an oversight process to ensure that designated Fiscal Service personnel: a. Reviews the security logs for the UNIX and DB2 servers hosting the Payment Information Repository (PIR), Judgment Fund Internet Claim System (JFICS), and Security Payment System (SPS) applications on a pre-defined frequency, as indicated in the Fiscal Service Baseline Security Requirements (BLSR). b. Formally documents completion of their reviews and any escalations to the Information System Security Office (ISSO), and c. Retains the audit logs and documentation of its reviews for 18 months, as required by the BLSR.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should include provisions in their process oversight so that at no time the weekly Secure Payment System (SPS) log reviews are not assigned.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should maintain the documentation used to review and recertify the access of the known Payment Information Repository (PIR) service provider developers evidencing that their access to the UNIX environments is commensurate with their job functions and responsibilities.	Fiscal Service	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should perform an analysis for all financial system, mixed systems, and supporting general support systems to identify instances where user account information in IDAM and Lightweight Directory Access Protocol (LDAP) do not match and implement corrective actions to remediate these instances.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should retain evidence of recertification of all users.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should review and determine which profiles, applications, databases, and other processes on the mainframe will be logged and reviewed.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should review and establish access permissions to the mainframe system and security software based on the principle of least privilege access.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should update existing UNIX and database configuration security baseline documents to ensure that these documents fully incorporate and enforce the components of the Defense Information Systems Agency (DISA) Security Technical Implementation Guides (STIG). Management should document any deviations from the STIGs and note compensating controls that mitigate the security risk to an acceptable level.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop a mainframe security software risk assessment process using the Defense Information Systems Agency (DISA) Security Technical Implementation Guide (STIG) as a guideline.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should assess all mainframe logs to determine which logs should be evaluated by the incident management tool.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop, document, and implement policies, procedures, and controls to conduct periodic reviews of actual UNIX and database settings against the security configuration baselines.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should ensure that developers do not have the ability to make changes to the Payment Information Repository (PIR) production environment.	Fiscal Service	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should ensure that the chief information security officer assign specific responsibility for providing controls over operating system security, including access permissions to all system datasets and all security-related option settings.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should identify and document the person responsible for approving each access permission.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should maintain the supporting documentation used to review and document the results, as well as approve Segregation of Duties (SD) responsibility matrices for Departmental Offices (DO) and Government-Wide Cash (GWC) Treasury Managed Accounts (TMA) in accordance with the policy.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should oversee the recertification process and ensure that access corrections are processed once received from the Federal Program Agency (FPA).	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should periodically review Fiscal Service management's implementation and operation of the review the security audit logs for the UNIX and DB2 servers hosting the Payment Information Repository (PIR), Judgment Fund Internet Claim System (JFICS), and Secure Payment System (SPS) applications to determine that Fiscal Service management completes the reviews on a pre-defined basis, documents completion of the reviews and escalations, and maintains such documentation.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Fiscal Service management should update mainframe documentation to be consistent with Fiscal Service and Treasury Directive Publication (TD P) 85-01 requirements.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should update UNIX semi-annual account review and recertification procedures to include quality control steps to validate that systems-management software is generating complete and accurate account listings for all UNIX servers and databases privileged and non-privileged user accounts within the UNIX environment prior to completing the review and recertification process.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop a tailored mainframe security software configuration baseline that specifies how security configuration options should be set based on the industry guidance. As part of this action, management should develop and document a baseline specifying for each possible setting in the security software control file how the option should be set and who is responsible for approving the setting.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and document controls over changes and monitor update access to all key system datasets.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of Fiscal Service management should develop procedures and documentation to establish who is responsible and how effective security is achieved for controls.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should establish an effective enforcement process or mechanism to ensure that (a) UNIX and DB2 events and monitoring controls are followed, and (b) Fiscal Service management has confidence it consistently reviews for potential unauthorized or inappropriate activity.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should establish appropriate alerts and event thresholds for those mainframe logs required to be evaluated by the external tracking tool.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should identify conflicting roles and privileges in the Departmental Offices (DO), Government-Wide Cash (GWC), and Treasury Managed Accounts (TMA) responsibilities matrices that should not be assigned to an Oracle Financials user when access is granted and reviewed on an annual basis.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should provide logging and monitoring of security related events to include the retention of evidence of reviews performed.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should review and re-assess each access permission in the mainframe security software dataset and resource rules on a periodic basis.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of Fiscal Service management should use the mainframe security software configuration baseline to harden the mainframe environment, including the Payment Authorization Manager (PAM) and Payments, Claims, and Enhanced Reconciliations (PACER) production.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop a baseline of essential security settings and specifying that baseline as the standard to be observed.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and document controls to prevent unauthorized, unnecessary read access to system datasets containing sensitive information.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and implement data and analysis tools and processes for identifying event trends, patterns, spikes, and exceptions.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop procedures and documentation to establish the following for each dataset permission, resource permission, and mainframe security software privilege: (a) Responsibility for approving access and enforcing compliance with the principle of least privilege; (b) Actual access meets the principle of least privilege; and (c) Any discrepancy from approved access will be identified and corrected.	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should remove duplicate and excessive permissions in the mainframe security software database.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and document controls and baseline documentation of mainframe operating system options specified in the configuration files.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should identify non-security related purposes for logging and monitoring (including performance tuning, problem management, capacity planning, management of service level agreements); assign responsibility for addressing them and for integrating them with security uses of logging and monitoring.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should implement corrective actions to address all vulnerabilities associated with the baseline enforcement to include removing the three default user accounts on UNIX servers.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should perform an annual comparison of each actual setting in the mainframe security software control file to each setting specified in the baseline to verify compliance with the baseline.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should establish which techniques are to be used to control update access to key system datasets and to control read access to sensitive system datasets (such as the security software database and the page files), whether a third-party tool is to be used, or tailored change control mechanisms, and develop procedures and documentation to support their use.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should identify the possible sources of log information; determine how each is to be used for security monitoring; and develop procedures to ensure that each type of logging which is necessary for effective security monitoring is activated.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop and document procedures for controlling updates to the mainframe security software control file.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should annually assess the effectiveness of security logging and monitoring, ensuring that the volume of logged events is limited to just those that are needed for security, and ensuring that monitoring results include effective identification and response for any violations and for any significant trends (such as an increase in the number of password resets for a given group of users or repetition of the same attempted but failed attempt to access a productions dataset or resource).	Fiscal Service	PCA Due Date: Mar-2021

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should provide for annual review of all techniques that permit a program to obtain the privileges of the operating system.	Fiscal Service	PCA Due Date: Mar-2021
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Bureau of the Fiscal Service management should develop procedures to provide assurance that programs installed with the privileges of the operating system (whether purchased from software vendors or internally developed) do not introduce security weaknesses.	Fiscal Service	PCA Due Date: Mar-2021
BILL AND COIN MANUFACTURING: BEP Improved Governance and Oversight over Note Development and Production But Challenges Remain	OIG-20-023	12/31/2019	Administration of Program Operations	The Director of the Bureau of Engraving and Printing (BEP) should finalize the required 5 year update of the memorandum of understanding (MOU) with the Board of Governors of the Federal Reserve System (Board) to formalize BEP and the Board's responsibilities and authorities related to notes including activities, procedures, and obligations related to the annual production, destruction, and research and development of notes.	BEP	PCA Due Date: Mar-2021

APPENDIX 3

**Good Accounting Obligation in Government Act Report for Fiscal Year 2022 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
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 of the 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 Date: 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 of the 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	PCA Due Date: Mar-2023
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.
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 Date: Oct-2020
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 of the 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 of the 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 Date: Jul-2022
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 of the 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.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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 Date: Sep-2021
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 Date: Oct-2021
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.
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 of the 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 Date: Oct-2021
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 Date: Jan-2021
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 of the 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 Date: Dec-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 Date: Nov-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 sufficient supporting documentation is uploaded to the JAMES to support PCA closure.	IRS	PCA Due Date: Nov-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 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 Date: Nov-2020
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 Date: Nov-2020

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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 Date: Nov-2020
Improvements Are Needed In The Withholding Compliance Program	2018-30-072	09/20/2018	Tax Administration and Compliance	The Commissioner of the 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.
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 of the Small Business/Self Employed Division 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 Date: 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 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 Date: Dec-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 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 Date: Dec-2020
Millions Of Dollars In Potentially Erroneous Excess Social Security Tax Credit Claims Are Not Addressed	2019-40-026	03/15/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division, in conjunction with the Commissioner of the Wage and Investment Division, should establish a process to send and measure the success associated with soft notices that alert individuals to potential errors on their tax return related to Excess Social Security Tax Credit claims.	IRS	PCA Due Date: Oct-2020
Millions Of Dollars In Potentially Erroneous Excess Social Security Tax Credit Claims Are Not Addressed	2019-40-026	03/15/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division, in conjunction with the Commissioner of the Wage and Investment Division, should evaluate current resources expended on the issuance of soft notices to ensure that notices are sent to those taxpayers with the highest tax assessment potential to maximize the use of limited resources.	IRS	PCA Due Date: Oct-2020
Electronic Authentication Security Controls Have Improved, But Continued Progress Is Needed To Ensure The Protection Of Public-Facing Applications	2019-20-017	04/19/2019	Information Technology	The Chief Information Officer should ensure that public-facing legacy applications are complying with NIST SP 800-63-3 and that an implementation plan includes specific timelines for accomplishing full compliance of legacy applications.	IRS	PCA Due Date: Feb-2023
Implementation Of The Tax Cuts And Jobs Act Deemed Repatriation Tax Presented Significant Challenges	2019-34-033	05/22/2019	Administration of Program Operations	The Commissioner of the Wage and Investment Division should take steps to ensure that Section 965 payments are recorded with the correct designated payment code. For instance, develop a report that lists the amount recorded as the Section 965 net tax liability and the amount recorded as owed and compares the difference between the two amounts to the amount recorded as paid.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Software Version Control Management Needs Improvement	2019-20-031	06/13/2019	Information Technology	The Chief Information Officer should create and execute a plan to periodically monitor and compare software running on the enterprise against the Enterprise Architecture ESP Product Catalog for accuracy.	IRS	PCA Due Date: Oct-2020

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Software Version Control Management Needs Improvement	2019-20-031	06/13/2019	Information Technology	The Chief Information Officer should document and approve risk acceptance to continue using older versions of software (i.e., sunset, archived/retired).	IRS	PCA Due Date: Oct-2020
Software Version Control Management Needs Improvement	2019-20-031	06/13/2019	Information Technology	The Chief Information Officer should remove unauthorized software or update the ESP Product Catalog to reflect the correct information, if warranted.	IRS	PCA Due Date: Oct-2020
Additional Actions Are Needed To Reduce Alimony Reporting Discrepancies On Income Tax Returns	2019-40-048	08/07/2019	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should include the validation of the alimony recipient TINs as part of IRS's tax return processing systemic TIN validation process. For those TINs identified as not being issued by the SSA or the IRS, reject the e-filed tax returns.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Additional Actions Are Needed To Reduce Alimony Reporting Discrepancies On Income Tax Returns	2019-40-048	08/07/2019	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should modify ERS programming to send both e-filed and paper tax returns that contain an invalid recipient TIN to the Error Resolution function for review and correspondence with the taxpayer.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
The First Phase Of The Data Loss Prevention Solution Is Working As Intended, But The Remaining Phases Continue To Experience Delays	2019-20-049	08/22/2019	Information Technology	The Chief Information Officer should deploy the DAR and DIU components of the DLP solution.	IRS	PCA Due Date: Jun-2021
The First Phase Of The Data Loss Prevention Solution Is Working As Intended, But The Remaining Phases Continue To Experience Delays	2019-20-049	08/22/2019	Information Technology	The Chief Information Officer should ensure that project documents are prepared and maintained as required for effective project management, which should help ensure the successful delivery of the final two components of the DLP solution.	IRS	PCA Due Date: Oct-2021
Criminal Investigation Should Increase Its Role In Enforcement Efforts Against Identity Theft	2019-30-047	08/28/2019	Information Technology	The Chief, CI, should request that the Director, Modernization Development and Delivery, W&I Division, develop a process for transferring taxpayer-initiated cases to STARS for scheme development and CI case consideration.	IRS	PCA Due Date: Dec-2020
Fiscal Year 2019 Statutory Review Of Disclosure Of Collection Activities On Joint Returns	2019-30-059	09/04/2019	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should require I.R.C. Sections 6103(e)(7) and (e)(8) training for all employees with taxpayer contact regarding balance due or collection issues to remind them of the requirements to disclose tax return and collection activity on jointly filed returns when requested from individuals who are no longer married or no longer reside in the same household.	IRS	PCA Due Date: Oct-2020
Additional Actions Are Needed To Further Reduce Undeliverable Mail	2019-40-074	09/11/2019	Administration of Program Operations	The Commissioner of the Wage and Investment Division should install and use hygiene software to perfect taxpayer addresses on the Individual Taxpayer Identification Number (ITIN) RTS system.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Additional Actions Are Needed To Further Reduce Undeliverable Mail	2019-40-074	09/11/2019	Administration of Program Operations	The Deputy Commissioner for Services and Enforcement should develop Service-wide processes and procedures to ensure that all operating divisions suppress the issuance of nonstatutory notices to taxpayers that have a UD mail indicator on their account; suppress the issuance of correspondence when a taxpayer's address of record is an IRS campus; and research and update taxpayer addresses for which the USPS returns undeliverable mail with a yellow label that provides a more current address.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
The Bring Your Own Device Program'S Security Controls Need Improvement	2019-20-046	09/12/2019	Information Technology	The Chief Information Officer should ensure the retention of BYOD program application audit logs for the appropriate period and periodic review of the application audit logs by an independent source.	IRS	PCA Due Date: Oct-2021
The Bring Your Own Device Program'S Security Controls Need Improvement	2019-20-046	09/12/2019	Information Technology	The Chief Information Officer should update BYOD program procedures and guidelines to include: (1) Providing malware prevention training to users; (2) Updating the documentation for device operating system and technical baseline configurations; (3) Maintaining and reviewing application audit logs, specifically time frames for each; (4) Clarifying the Computer Security Incident Response Center reporting procedures for a lost or stolen device; (5) Informing the BYOD program when a device is lost or stolen so that the application data are remotely wiped; and (6) Tracking the manual and systemic application data wipes by the BYOD program on a periodic basis.	IRS	PCA Due Date: Oct-2021
Controls Should Be Strengthened To Ensure Timely Resolution Of Information Technology Incident Tickets	2019-20-055	09/13/2019	Information Technology	The Chief Information Officer should update incident management performance goals and renegotiate specific levels of service to better reflect current resource allocations.	IRS	PCA Due Date: Feb-2021
Controls Should Be Strengthened To Ensure Timely Resolution Of Information Technology Incident Tickets	2019-20-055	09/13/2019	Information Technology	The Chief Information Officer should update incident management performance metrics to better align with overall program objectives and expanded use in daily operations.	IRS	PCA Due Date: Apr-2021
Billions Of Dollars Of Nonfiler Employment Taxes Went Unassessed In The Automated 6020(B) Program Due Primarily To Resource Limitations	2019-30-069	09/16/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should consider allocating additional resources to the A6020(b) program, beginning with the five FTEs planned for in FY 2020, in conjunction with the SB/SE Division Nonfiler Strategic Plan and in consultation with the Nonfiler Executive Steering Committee.	IRS	PCA Due Date: Nov-2020
Billions Of Dollars Of Nonfiler Employment Taxes Went Unassessed In The Automated 6020(B) Program Due Primarily To Resource Limitations	2019-30-069	09/16/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should consider revising the A6020(b) manual case selection criteria to remove the upper dollar threshold limit.	IRS	PCA Due Date: Nov-2020
Billions Of Dollars Of Nonfiler Employment Taxes Went Unassessed In The Automated 6020(B) Program Due Primarily To Resource Limitations	2019-30-069	09/16/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should consider revising the A6020(b) systemic case selection criteria to remove the upper dollar threshold limit, revise the case assignment routing order, and update the prioritization to focus on the highest dollar cases.	IRS	PCA Due Date: Nov-2020
Billions Of Dollars Of Nonfiler Employment Taxes Went Unassessed In The Automated 6020(B) Program Due Primarily To Resource Limitations	2019-30-069	09/16/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should in preparation for the FY 2020 resumption of the program, consider transferring the highest dollar standalone TDI inventory from the ACS, the Collection queue, and Field Collection to be worked by the planned five FTEs in the A6020(b) program and continue to transfer higher dollar standalone TDI inventory manually to the A6020(b) program until the systemic criteria are revised.	IRS	PCA Due Date: Nov-2020
Fiscal Year 2019 Statutory Review Of Restrictions On Directly Contacting Taxpayers	2019-30-076	09/17/2019	Tax Administration and Compliance	The Commissioner of the TE/GE Division should reemphasize the importance of its examiners following established guidelines and procedures on taxpayer representation rights, including enclosure of Publication 1 in correspondence and discussing rights during the initial taxpayer interview process.	IRS	PCA Due Date: Jan-2021

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Fiscal Year 2019 Statutory Review Of Restrictions On Directly Contacting Taxpayers	2019-30-076	09/17/2019	Tax Administration and Compliance	The Commissioner of the TE/GE Division should update guidance to employees that clarifies the applicability of I.R.C. Sections 7521(b)(2) and (c) and develop training materials, specific to their casework, to emphasize the importance of protecting taxpayers' right to representation, and designate to whom group managers should report cases with potential violations.	IRS	PCA Due Date: Jan-2021
Fiscal Year 2019 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2019-30-070	09/19/2019	Tax Administration and Compliance	The Director of Collection within the Small Business/Self-Employed Division should determine the cause and take the appropriate corrective action(s) to ensure that the ACS system does not issue levies on taxpayers without a CDP notice.	IRS	PCA Due Date: Jan-2021
Fiscal Year 2019 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2019-30-070	09/19/2019	Tax Administration and Compliance	The Director of Collection within the Small Business/Self-Employed Division should ensure that corrective programming changes are implemented to effectively prevent employees from incorrectly identifying disqualified employment tax levies.	IRS	PCA Due Date: Mar-2021
Fiscal Year 2019 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2019-30-070	09/19/2019	Tax Administration and Compliance	The Director of Collection within the Small Business/Self-Employed Division should ensure that corrective programming is implemented so that CDP notices are issued for Federal contractor levies that are full paid after the levy issuance.	IRS	PCA Due Date: Sep-2021
Some Components Of The Privacy Program Are Effective; However, Improvements Are Needed	2019-20-062	09/20/2019	Administration of Program Operations	The Chief Information Officer should implement a fully integrated information security continuous monitoring process that includes privacy risks.	IRS	PCA Due Date: Jul-2021
Some Components Of The Privacy Program Are Effective; However, Improvements Are Needed	2019-20-062	09/20/2019	Administration of Program Operations	The Chief Privacy Officer should ensure that the PGLD office makes completion of PIAMS training courses mandatory for preparers of rejected PCLIA's.	IRS	PCA Due Date: Nov-2020
Some Components Of The Privacy Program Are Effective; However, Improvements Are Needed	2019-20-062	09/20/2019	Administration of Program Operations	The Chief Privacy Officer should ensure that the PGLD office updates and maintains PIAMS training courses to capture PIAMS enhancements.	IRS	PCA Due Date: Nov-2020
Processes Do Not Adequately Reduce The Risk That Outside Employment Activities Will Conflict With Employees' Official Duties	2019-10-080	09/25/2019	Administration of Program Operations	The Director of the Workforce Relations Division should revise internal outside employment guidelines to require employees to resubmit their outside employment requests at least annually and modify the OES to allow for the systemic closure of all requests for which a renewal was not timely received. OES modifications should include the ability to notify any employees whose request was closed.	IRS	PCA Due Date: Sep-2021
Processes Do Not Adequately Reduce The Risk That Outside Employment Activities Will Conflict With Employees' Official Duties	2019-10-080	09/25/2019	Administration of Program Operations	The Director of the Workforce Relations Division should work with the IRS Information Technology organization to create a plan for housing the OES or to create a new database to ensure that outside employment requests are tracked after the Totally Automated Personnel System is shut down.	IRS	PCA Due Date: Sep-2021
Processes And Procedures For Rehiring Employees With Prior Conduct Or Performance Issues Were Implemented But Not Always Followed	2019-10-081	09/25/2019	Administration of Program Operations	The Human Capital Officer should update the Internal Revenue Manual to require Employment Talent and Security staff to review all Automated Labor and Employee Relations Tracking System (ALERTS) issues in the hiring tool, not just those within the past six years.	IRS	PCA Due Date: Jan-2021
Millions Of Dollars In Potentially Erroneous Qualified Plug-In Electric Drive Motor Vehicle Credits Continue To Be Claimed Using Ineligible Vehicles	2019-30-072	09/30/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should use VINs provided by taxpayers on their tax returns and readily available third party VIN information to identify taxpayers who are claiming the credit for nonqualifying vehicles, using the same VIN to obtain the credit more than once, using invalid VINs, and using VINs associated to previously leased vehicles.	IRS	PCA Due Date: Nov-2020

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Millions Of Dollars In Potentially Erroneous Qualified Plug-In Electric Drive Motor Vehicle Credits Continue To Be Claimed Using Ineligible Vehicles	2019-30-072	09/30/2019	Tax Administration and Compliance	The Commissioner of the Small Business/Self-Employed Division should develop a compliance program to address the taxpayers who appear to have erroneously received the Plug-In Credit by using a VIN associated to a nonqualifying vehicle, using the same VIN more than once, using an invalid VIN, using VINs associated with previously leased vehicles, or claiming a credit above allowable thresholds (including the 68 taxpayers identified in this report).	IRS	PCA Due Date: Feb-2021
Many Organizations Are Not Notifying The Internal Revenue Service Of Their Intent To Operate Under Internal Revenue Service Code Section 501(C)(4) As Required By Law	2020-10-001	01/06/2020	Tax Administration and Compliance	The Director of the EO function should revise the Computer Paragraph 120 Notice to include information about the Form 8976 notification requirement and the Form 1024-A application for I.R.C. Section 501(c)(4) organizations.	IRS	PCA Due Date: Apr-2021
Many Organizations Are Not Notifying The Internal Revenue Service Of Their Intent To Operate Under Internal Revenue Service Code Section 501(C)(4) As Required By Law	2020-10-001	01/06/2020	Tax Administration and Compliance	The Director of the EO function should update EO function examination procedures to include ensuring that I.R.C. Section 501(c)(4) organizations have met their Form 8976 notification requirement and assessing penalties against responsible officials when appropriate.	IRS	PCA Due Date: Mar-2021
Many Organizations Are Not Notifying The Internal Revenue Service Of Their Intent To Operate Under Internal Revenue Service Code Section 501(C)(4) As Required By Law	2020-10-001	01/06/2020	Tax Administration and Compliance	The Director of the EO function should update procedures to ensure that Determinations Unit tax examiners do not include conflicting information in notices when the filer is informed about why a Form 8976 was rejected, e.g., develop additional standard paragraphs that would eliminate possible confusion.	IRS	PCA Due Date: Mar-2021
Many Organizations Are Not Notifying The Internal Revenue Service Of Their Intent To Operate Under Internal Revenue Service Code Section 501(C)(4) As Required By Law	2020-10-001	01/06/2020	Tax Administration and Compliance	The Director of the EO function should use internal sources of information, e.g., applications for tax-exempt status filed after July 8, 2016, to assist with detecting I.R.C. Section 501(c)(4) organizations that have not filed Forms 8976 and update EO function Determinations Unit procedures to include verifying that I.R.C. Section 501(c)(4) organizations have met their Form 8976 notification requirement when processing applications for tax exempt status. In addition, develop a process for notifying identified Form 8976 nonfiler organizations about this requirement to bring them into compliance.	IRS	PCA Due Date: Mar-2021
Results Of The 2019 Filing Season	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should correct programming to no longer reject tax returns with a blank or zero amount on the Other Adjustments Statement.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Results Of The 2019 Filing Season	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should create a business rule to reject tax returns when a casualty and theft loss deduction is included on Schedule A and Form 4684 does not include the required FEMA disaster declaration number.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Results Of The 2019 Filing Season	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should implement programming to compute the correct allowable increase in the standard deduction for tax returns for which a taxpayer does not have an entry for the spouse but checks one or more of the checkboxes that indicate that the spouse was age 65 or older and/or was blind.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Results Of The 2019 Filing Season	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner of the Wage and Investment Division should implement programming to reject tax returns with claims for the CTC and/or ACTC when the child claimed has an ATIN or ITIN. In addition, ensure that programming is corrected to reject tax returns with claims for the ACTC that exceed the statutory limit of \$1,400 per child.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

APPENDIX 4

Good Accounting Obligation in Government (GAO-IG) Act Report for Fiscal Year 2022 Budget Justification Submission Reconciliation with Treasury IGs' Semi-annual Report (SAR) to Congress

	GAO-IG Act Report	SAR (September, 2020 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 2022 budget is estimated at 1/31/2021, therefore this report includes recommendations that remained unimplemented since their issuance on or before 1/31/2020.	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 2020 SAR had a reporting end date of 9/30/2020, and therefore includes recommendations that remained unimplemented since their issuance on or before 3/31/2020.
System of Records	Treasury’s Joint Audit Management Enterprise System	Treasury’s Joint Audit Management Enterprise System
OIG	A total of 105 recommendations with unimplemented, and implemented and awaiting auditor verification	A total of 129 unimplemented recommendations
TIGTA	A total of 68 unimplemented recommendations	A total of 157 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
APMA	Advance Pricing and Mutual Agreement Program
ARC	Administrative Resource Center
A-SCM	Attachment A-Security Control Matrix
ASFR	Automated Substitute For Return
ASM	Assistant Secretary for Management
ATAT	Abusive Tax Avoidance Transactions
ATIN	Adoption Taxpayer Identification Number
ATO	Authority to Operate
BEP	Bureau of Engraving and Printing
BLSR	Service Baseline Security Requirements
BOD	Business Operating Division
BSA	Bank Secrecy Act
BSA/AML	Bank Secrecy Act/Anti-Money Laundering
BSAAG	Bank Secrecy Act Advisory Group
BYOD	Bring Your Own Device
CAF	Centralized Authorization File
CAP	Compliance Assurance Process
CCB	Change Control Board
CCI	Centralized Case Intake
CDFI	Community Development Financial Institutions
CDP	Collection Due Process
CFIUS	Committee on Foreign Investment in the United States
CFO	Chief Financial Officer
CFS	Consolidated Financial Statements of the U.S. Government
CFTC	Commodity Futures Trading Commission
CI	Criminal Investigation
CIO	Chief Information Officer
CIR	Collections Information Repository
CJ	Congressional Justification
CMS	Centers for Medicare & Medicaid Services
CO	Certifying Officer
COTR	Contracting Officer's Technical Representative
CSIP	Cybersecurity Strategy and Implementation Plan
CSR	Customer Service Representatives
CTC	Child Tax Credit
DAIMS	DATA Act Information Model Schema
DAR	Data-at-Rest
DASHR/CHCO	Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer

Abbreviation	Description
DATA Act	Digital Accountability And Transparency Act
DC	Defined Contribution
DCA	Georgia Department of Community Affairs
DCAA	Defense Contract Audit Agency
DCFO	Deputy Chief Financial Officer
DCOI	Data Center Optimization Initiative
DHS	Department of Homeland Security
DIU	Data-in-Use
DLP	Data Loss Prevention
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
EITI	Enterprise Information Technology Infrastructure
ELC	Enterprise Life Cycle
EO	Exempt Organizations
EPA	Environmental Protection Agency
ESP	Enterprise Standards Profile
EUSS	End User Systems and Services
FA	Financial Assistance
FAA	Federal Agency Agreement
FABS	Financial Assistance Broker Submission
FARS	Treasury-wide Financial Analysis and Reporting System
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
FEMA	Federal Emergency Management Agency
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
FPA	Federal Program Agency
FPDS-NG	Federal Procurement Data System-Next Generation
FSOC	Financial Stability Oversight Council
FTC	Federal Trade Commission
FTE	Full-Time Equivalents
FUTA	Federal Unemployment Tax Act
GAAP	Generally Accepted Accounting Principles

Abbreviation	Description
GAO	U.S. Government Accountability Office
GPC	Government Purchase Card
GPRA	Government Performance and Results Act
GPRAMA	GPRA Modernization Act
GSA	General Services Administration
GSS	General Support System
GWC	Government-Wide Cash
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
IDD	Interface Definition Document
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
ISAC	Information Sharing and Analysis Center
ISCP	Information System Contingency Plan
ISRP	Integrated Submission and Remittance Processing
ISS	Publication Information System Security
ISSO	Information System Security Office
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
JAC	JAMES Audit Coordinator
JAMES	Joint Audit Management Enterprise System
JFICS	Judgment Fund Internet Claim 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
LBS	Large Bank Supervision
LDAP	Lightweight Directory Access Protocol
LDC	Lead Development Center
LEP	Limited-English proficiency

Abbreviation	Description
LIHTC	Low-Income Housing Tax Credit
LLC	Limited Liability Company
LPTS	Linguistics, Policy, Tools, & Services
MAP	Mutual Agreement Procedure
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
NFA	National Futures Association
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
NTA	National Taxpayer Advocate
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
OES	Outside Employment System
OFAC	Office of Foreign Assets Control
OFR	Office of Financial Research
OIA	Office of Intelligence and Analysis
OIG	Office of the Inspector General
OLS	Office of Online Services
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
PACER	Payments, Claims, and Enhanced Reconciliations
PAM	Payment Authorization Manager
PBGC	Pension Benefit Guaranty Corporation
PCA	Planned Corrective Action
PCLIA	Privacy and Civil Liberties Impact Assessment
PDC	Private Debt Collection
PDS	Personal Identity Verification Data Synchronization
PGLD	Privacy, Governmental Liaison and Disclosure
PIAMS	Privacy Impact Assessment Management System
PII	Personally Identifiable Information
PIR	Payment Information Repository
PMO	Program Management Office
PN	Plan Number
POA&M	Plan of Action and Milestones

Abbreviation	Description
PPACA	Patient Protection and Affordable Care Act
PRISM	Preparer Risk Identification and Selection Model
PTC	Premium Tax Credit
PVS	Processing Validation Section
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 Coast States Act
RFA	Regulatory Flexibility Act
RICS	Return Inventory Classification System
ROI	Return On Investment
RRP	Return Review Program
RSN	Refund Schedule Number
RTS	Real-Time System
SA&A	Security Assessment and Authorization
SAM	System for Award Management
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
SCRO	Security Regulatory Compliance Operations
SD	Segregation of Duties
SLA	Service Level Agreement
SOP	Standard Operating Procedures
SPS	Secure Payment System
SRO	Self-Regulatory Organization
SSA	Social Security Administration
SSN	Social Security Numbers
SSP	System Security Plan
STARS	Scheme Tracking and Referral System
TAS	Taxpayer Advocate Service
TCIS	Treasury Check Information System
TD P	Treasury Directive Publication
TDI	Taxpayer Delinquency Investigation
TDP	Testing Designated Position
TE/GE	Tax Exempt and Government Entities
TFFC	Office of Terrorist Financing and Financial Crimes
TFI	Office of Terrorism and Financial Intelligence
TIER	Treasury Information Executive Repository
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TMA	Treasury Managed Accounts
TSS	Telecommunications Systems and Support
TWAI	Treasury Web Application Infrastructure
UD	Undelivered

Abbreviation	Description
UIL	Uniform Issue List
UPS	U.S. Persons
USCA	U.S. Competent Authority
USPS	United States Postal Service
UWR	Unified Work Request
VA	Department of Veterans Affairs
VIN	Vehicle Identification Number
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment
WAN	Wide Area Network
WebTA	Web Time and Attendance
WHCS	Withholding Compliance System
WRMS	Work Request Management System