

## APPENDIX 1

### Good Accounting Obligation in Government Act Report for Fiscal Year 2023 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
PARTNERSHIPS AND S CORPORATIONS: IRS Needs to Improve Information to Address Tax Noncompliance	GAO-14-453	05/14/2014	Tax Administration and Compliance	While IRS works to improve the quality of its Schedule K-1 data, develop a plan for conducting testing or other analysis to determine whether the improved Schedule K-1 data, perhaps combined with other IRS information about businesses and taxpayers, could be used more effectively to ensure compliance with the reporting of flow-through income.	IRS	Rejected. IRS disagreed with the recommendation. IRS understands the objective of this recommendation and, at such time that resources are available to enhance capabilities, we would consider this methodology of advanced testing. However, currently we will not be pursuing the actions recommended. IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, 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
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, 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	To 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. IRS has been in-touch with GAO on this recommendation in August & Sept 2021; awaiting GAO's agreement that the issue is resolved/closed for IRS.
PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, 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. IRS has been in-touch with GAO on this recommendation in August & Sept 2021; awaiting GAO's agreement that the issue is resolved/closed for IRS.

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PRIVATE PENSIONS: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, 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. IRS has been in-touch with GAO on this recommendation in August & Sept 2021; awaiting GAO's agreement that the issue is resolved/closed for IRS.
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	Track the results of large partnerships audits: (a) define a large partnership based on asset size and number of partners; (b) revise the activity codes to align with the large partnership definition; and (c) separately account for field audits and campus audits.	IRS	Implemented and Awaiting Auditor Verification
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	Analyze the audit results by these activity codes and types of audits to identify opportunities to better plan and use IRS resources in auditing large partnerships.	IRS	PCA Due Date: Sept-2022
INDIVIDUAL RETIREMENT ACCOUNTS: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To improve IRS's ability to detect and pursue noncompliance associated with undervalued assets sheltered in IRAs and prohibited transactions, we recommend that the Commissioner of Internal Revenue: (1) 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	To help taxpayers better understand compliance risks associated with certain IRA choices and improve compliance, we recommend that the Commissioner of Revenue: (1) 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
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	We recommend that you direct the appropriate IRS officials to take the following action: (1) Establish procedures to monitor whether non-IRS contractors with unescorted physical access to IRS facilities are receiving unauthorized access awareness training.	IRS	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	We recommend that you direct the appropriate IRS officials to 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	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	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, we recommend that the Commissioner of Internal Revenue take the following action: 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
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Establish, document, and implement clear objectives for the collection program and enterprise-wide case categorization and routing processes, and define key terms, such as "fairness" and "risk."	IRS	Implemented and Awaiting Auditor Verification

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IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	Build upon existing Enterprise Risk Management (ERM) guidance to help managers identify internal and external risks to collection program objectives, and better understand how long-standing risk processes integrate with new ERM approaches; incorporate this guidance into existing or future ERM or collection program risk assessment processes.	IRS	Implemented 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	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
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
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Determine the reason(s) why staff did not always comply with IRS's established policies and procedures related to initiating, monitoring, and reviewing the monitoring of manual refunds and, based on this determination, establish a process to better enforce compliance with these requirements.	IRS	On hold. Agreed with the recommendation. IRS has submitted business requirements to automate this process; however, the programming work has not started due to funding constraints.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	Identify the cause of and implement a solution for dealing with the periodic backlogs of ICO inventory that is hampering the performance of quality reviews.	IRS	Implemented 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	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
Refundable Tax Credits: Comprehensive Compliance Strategy and Expanded Use of Data Could Strengthen IRS's Efforts to Address Noncompliance	GAO-16-475	05/27/2016	Tax Administration and Compliance	To strengthen efforts to identify and address noncompliance with the EITC, ACTC, and AOTC, we recommend that the Commissioner of Internal Revenue direct Refundable Credits Policy and Program Management (RCPPM) to, take necessary steps to ensure the reliability of collections data and periodically review those data to (a) compute a collections rate for post-refund enforcement activities and (b) determine what additional analyses would provide useful information about compliance results and costs of post-refund audits and document-matching reviews.	IRS	Rejected. IRS disagreed with the recommendation. 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.
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 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

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 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
Retirement Security: Improved Guidance Could Help Account Owners Understand the Risks of Investing in Unconventional Assets	GAO-17-102	01/09/2017	Tax Administration and Compliance	Provide guidance to IRA owners and custodians on how to determine and document fair market value (FMV) for certain categories of hard-to-value unconventional assets. For example, IRS could consider updating Form 5498 instructions to custodians on how to document FMV for hard-to-value assets (e.g., last-known FMV based on independent appraisal, acquisition price) and provide guidance directed at account owners that provides examples of how to ascertain FMV for different types of unconventional assets.	IRS	Implemented 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	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	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	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 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. The IRS published tax gap estimates in September 2019 and is planning to release tax gap estimates again in 2022.
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: Apr-2022

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TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should assess 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
TAX FRAUD AND NONCOMPLIANCE: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Acting Commissioner of Internal Revenue should assess the benefits and costs of additional uses and applications of W-2 data for pre-refund compliance checks, such as addressing underreporting, employment fraud, and other fraud or noncompliance before issuing refunds.	IRS	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	Based on the assessment in Recommendation 5, the Acting Commissioner of Internal Revenue should implement any identified changes to improve pre-refund compliance checks.	IRS	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 IRS Commissioner should review taxation issues relating to distributions involving incorrect participant addresses and uncashed benefit checks and clarify for the public the Internal Revenue Code's requirements in these circumstances.	IRS	PCA Due Date: Oct-2022
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should consider revising the letter forwarding program in a cost effective manner to again provide information on behalf of plan sponsors on unclaimed retirement accounts to participants.	IRS	Rejected. IRS disagreed with the recommendation. Guidance the Department of Labor issued in 2014 affirms the steps plan administrators can take to locate missing participants which is based on widespread use of commercially available locator services. With limited IRS staff and resources and the many locator services commercially available today, it is not feasible for the IRS to reinstate this program. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should 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-2022
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should systematically analyze data reported through Form 8938 filings on foreign retirement accounts owned by U.S. individuals with the goal of developing an evidence-based understanding of how these accounts change over time and what level of risk these accounts pose for tax evasion. To assist with this analysis, IRS should consider revising Form 8938 to more clearly distinguish between retirement accounts and other types of accounts or assets being reported by taxpayers under current reporting requirements.	IRS	Rejected. IRS disagreed with the recommendation. The modification to the Form 8938 suggested in this recommendation may seem minor, but systemically collecting and analyzing the data would require resources beyond those currently available to IRS. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
WORKPLACE RETIREMENT ACCOUNTS: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The IRS Commissioner should take steps to improve the likelihood that the Notice of Potential Private Pension Benefit Information corresponds to actual retirement benefits in the future, for example, by working with the Social Security Administration as necessary.	IRS	PCA Due Date: Oct-2022

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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	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. (Recommendation 18-03)	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	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. (Recommendation 18-05)	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 the IRS should ensure the operational analysis for IMF fully addresses greater utilization of technology or consolidation of investments to better meet organizational goals.	IRS	Implemented 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 the IRS should ensure the operational analysis for TSS addresses the extent to which the investments support customer processes as designed, and how well the investments are delivering the goods or services they were designed to deliver.	IRS	Implemented 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 the IRS should fully implement the risk management key practice associated with mitigating 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 the IRS should fully implement IT workforce planning practices, including the following actions (1) setting the strategic direction for workforce planning; (2) analyzing the workforce to identify skill gaps; (3) developing strategies and implementing activities to address skill gaps; and (4) monitoring and reporting on progress in addressing skill gaps.	IRS	PCA Due Date: Jan-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 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	Consistent with the policy developed in Recommendation 3, the Commissioner of Internal Revenue should direct the Identity Assurance Office and IRS business owners to develop a plan for performing risk assessments for telephone, in-person, and correspondence channels for authentication.	IRS	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 establish a mechanism to collect data on outcomes for telephone, in-person, and correspondence authentication, consistent with federal standards for internal control.	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: Apr-2022
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	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	In accordance with the plan developed in Recommendation 8, the Commissioner of Internal Revenue should implement improvements to IRS's systems to fully implement NIST's new guidance.	IRS	PCA Due Date: Feb-2023
Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts	GAO-18-418	07/23/2018	Tax Administration and Compliance	Based on the approach developed in Recommendation 10, the Commissioner of Internal Revenue should include and prioritize these options, as appropriate, in IRS's Identity Assurance Strategy and Roadmap.	IRS	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 documenting access authorizations for non-unique accounts.	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	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	Based on the assessment in recommendation 2, the Commissioner of Internal Revenue should implement the most cost-effective method to digitize information provided by taxpayers who file returns on paper.	IRS	On hold. Agreed with the recommendation. This Recommendation hold has been extended until 08/23/2022. The pilot at the Lockbox operation remains in early stages of development. Close monitoring of the process is taking place to mitigate any possible technical or legal issues. Key personnel has been identified for advice and resolution.
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
Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement	GAO-18-544	08/23/2018	Tax Administration and Compliance	Based on the assessment in recommendation 4, the Commissioner of Internal Revenue should expand RRP to support identified activities.	IRS	On hold. Agreed with the recommendation. After the work done with IT and SBSE to identify business benefits and cost associated with expanding RRP, to include individual non-refund enforcement activities, continued prioritization in relation to other IRS initiatives, and continued budget constraints in resources for RRP expansion, we cannot provide an implementation date for this recommendation.
Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management	GAO-18-637	09/18/2018	Tax Administration and Compliance	IRS's Associate Chief Counsel, in consultation with Treasury's Assistant Secretary for Tax Policy, should require general contractor cost certifications for LIHTC projects to verify consistency with the developer cost certification.	IRS	Rejected. IRS disagreed with the recommendation. The GAO report describes the use of misrepresented contractor costs that could potentially produce excess LIHTC allocations. IRS considered how general contractor cost certifications might be helpful in verifying consistency with the costs but is concerned that requiring the additional burden of these certifications does not comport with the flexibility for the States contemplated by the statute.
Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management	GAO-18-637	09/18/2018	Tax Administration and Compliance	To help allocating agencies analyze development cost trends and drivers and make comparisons to other agencies, IRS's Commissioner of the Small Business/Self-Employed Division should encourage allocating agencies and other LIHTC stakeholders to collaborate on the development of more standardized cost data, considering information in this report about variation in data elements, definitions, and formats.	IRS	Rejected. IRS disagreed with the recommendation.

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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 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.
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	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 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 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: Feb-2022
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
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
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
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 Management	The Commissioner of the IRS 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: Aug-2022
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 Management	The Commissioner of IRS 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: Aug-2022



Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 FFI's comply with FATCA reporting requirements; (2) assess and mitigate data quality risks from FFI's; (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.
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.
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	Implemented and Awaiting Auditor Verification
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	Implemented and Awaiting Auditor Verification
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 analyzes trends in case characteristics as part of routine program management activities.	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 analyze 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.
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 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 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

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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 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
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 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 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.
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 document intake, storage, and sharing of the security incident data across IRS offices.	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	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. A long-term solution depends on the funding and timely delivery of requirements as part of the individual master file system modernization efforts including internal funding for changes to financial systems, the business master file, and operational processes. However, as resource constraints have been a major challenge to addressing this deficiency, we are also exploring an alternative solution through Federal Accounting Standards Advisory Board (FASAB), that if granted, would allow for a change in accounting treatment that will not be resource dependent.
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	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

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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	Ensure that the appropriate IRS officials establish and implement policies or procedures, or both, 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	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	PCA Due Date: Jul-2022
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	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	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: Jul-2022
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	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. Work Request #242710 is in progress, and the programming is scheduled to be in operation on 1/1/2022.
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	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
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 the IRS 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
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	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 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: Nov-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 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	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 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: Nov-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 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	Implemented and Awaiting Auditor Verification

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Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of the IRS 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: Feb-2022
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of the IRS 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 the IRS 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: Feb-2022
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of the IRS 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.
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of the IRS 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 challenge in establishing common objectives and enrolling taxpayers.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Input Could Strengthen IRS's Online Services	GAO-20-71	12/20/2019	Tax Administration and Compliance	The Commissioner of the IRS 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	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 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	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 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 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: Jun-2022

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



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Virtual Currencies: Additional Information Reporting and Clarified Guidance Could Improve Tax Compliance	GAO-20-188	02/12/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should update the FAQs issued in 2019 to include a statement that the FAQs may serve as a source of general information but cannot be relied upon by taxpayers as authoritative since they are not binding on IRS.	IRS	Rejected. IRS disagreed with the recommendation.
Virtual Currencies: Additional Information Reporting and Clarified Guidance Could Improve Tax Compliance	GAO-20-188	02/12/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to increase third-party reporting on taxable transactions involving virtual currency, which could include clarifying IRS's interpretation of existing third-party reporting requirements under the Internal Revenue Code and Treasury Regulations, or pursuing statutory or regulatory changes.	IRS	PCA Due Date: Mar-2022
Virtual Currencies: Additional Information Reporting and Clarified Guidance Could Improve Tax Compliance	GAO-20-188	02/12/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should clarify the application of reporting requirements under the Foreign Account Tax Compliance Act (FATCA) to virtual currency.	IRS	Rejected. IRS disagreed with the recommendation.
Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges	GAO-20-103	02/25/2020	Tax Administration and Compliance	The Chief Counsel of the Internal Revenue Service, in coordination with appropriate offices, should identify and document parameters and procedures for applying enhanced collaborative approaches to regulation and other guidance development with IRS Business Operating Divisions.	IRS	Rejected. IRS disagreed with the recommendation. Chief Counsel Directives Manual (CCDM) section 32.1.2.6.2.2 provides sufficient guidance and flexibility on when such enhanced collaboration with the IRS business operation divisions is appropriate. While enhanced collaboration is appropriate in the context of complex changes to the tax code, as was done with TCJA, the Affordable Care Act, the partnership rules under the Bipartisan Budget Act of 2015, and the Foreign Account Tax Compliance Act, more routine changes in the law may not need that level of collaboration. We believe that establishing specific criteria for enhanced collaboration as GAO recommends would actually reduce the flexibility and independent judgment that presently exists and hinder our ability to successfully implement complex changes to the tax code in the future. Thus, Counsel continues to disagree with this recommendation.
Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges	GAO-20-103	02/25/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a process to accurately and thoroughly capture implementation status of ongoing projects in accordance with Standards for Internal Control in the Federal Government.	IRS	Rejected. IRS disagreed with the recommendation.
Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges	GAO-20-103	02/25/2020	Tax Administration and Compliance	The Commissioner of Small Business/Self Employed should coordinate with appropriate IRS divisions or offices to identify the costs and benefits of retroactively transcribing taxpayer data resulting from TCJA.	IRS	Rejected. IRS disagreed with the recommendation.
Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges	GAO-20-103	02/25/2020	Tax Administration and Compliance	Based on the costs and benefits identified in recommendation 3, the Commissioner of Small Business/Self Employed should determine which TCJA provisions' data should be converted into a more useful electronic format for compliance and enforcement purposes and work with the appropriate offices to obtain the transcribed data, as appropriate.	IRS	Rejected. IRS disagreed with the recommendation.



Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Individual Retirement Accounts: IRS Could Better Inform Taxpayers About and Detect Noncompliance Related to Unconventional Assets	GAO-20-210	02/26/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess options for updating Publications 590-A and 590-B to either include more information or direct taxpayers to other resources for IRA owners with investments in unconventional assets. Such information could include: storage requirements for IRA investments in certain precious metals; valuation methods for hard-to-value IRA assets; the Department of Labor's process for granting exemptions to IRA prohibited transactions rules; and IRA investments with the potential to create unrelated business income tax liabilities.	IRS	Implemented and Awaiting Auditor Verification
Individual Retirement Accounts: IRS Could Better Inform Taxpayers About and Detect Noncompliance Related to Unconventional Assets	GAO-20-210	02/26/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue, building on forthcoming compliance research using new IRA asset data, should evaluate the feasibility of requiring disclosure for high-risk IRA asset types associated with abusive schemes as transactions of interest.	IRS	Implemented and Awaiting Auditor Verification
Private Pensions: IRS and DOL Should Strengthen Oversight of Executive Retirement Plans	GAO-20-70	02/27/2020	Administration of Program Operations	The IRS Commissioner should develop specific instructions within the Internal Revenue Manual, the Nonqualified Deferred Compensation Audit Techniques Guide, or other IRS training material to aid examiners in obtaining and evaluating information they can use to determine whether there exists a restricted period with respect to a company with a single-employer defined benefit plan and if a company with a single-employer defined benefit plan has, during a restricted period, set aside assets for the purpose of paying deferred compensation under an executive retirement plan.	IRS	Implemented and Awaiting Auditor Verification
Payment Integrity: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments	GAO-20-336IRS	04/01/2020	Improper Payments	The Secretary of the Treasury should determine whether Treasury's current improper payment root cause analysis provides sufficiently relevant information that can be used as a basis for proposed corrective actions in reducing EITC improper payments and, if not, update the analysis using more timely data to ensure their reliability for identifying root causes of EITC improper payments.	IRS	Implemented and Awaiting Auditor Verification
Payment Integrity: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments	GAO-20-336IRS	04/01/2020	Improper Payments	The Secretary of the Treasury should update Treasury's strategy for addressing the root causes of EITC improper payments to include (1) coordinating with other agencies to identify potential strategies and data sources that may help in determining EITC eligibility and (2) determining whether legislative changes are needed, and developing proposals as appropriate, to help reduce EITC improper payments, such as those related to the inability to authenticate taxpayer eligibility.	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-20-480R	05/01/2020	Financial Statements	Update and implement policies and procedures for developing a courier contingency plan to prohibit managers responsible for overseeing the preparation of taxpayer receipts for deposits from also transporting them to financial institutions. (Recommendation 20-01)	IRS	Implemented and Awaiting Auditor Verification
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-20-480R	05/01/2020	Financial Statements	Establish and implement manual refund procedures to direct (1) initiators to document (e.g., record on the taxpayers' accounts or annotate on the related manual refund forms) the justification for bypassing the IAT tool warning related to potential duplicate tax refunds on taxpayers' accounts, and (2) managers to monitor whether such warnings were bypassed and review the justifications for reasonableness prior to approving manual refund forms. (Recommendation 20-02)	IRS	On hold. Agreed with the recommendation. The procedures and programming needed to close this recommendation is still under development and subject to funding constraints.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-20-480R	05/01/2020	Financial Statements	Establish and implement actions to provide reasonable assurance that business units record the acceptance of goods and services in a timely manner in accordance with IRS policies and procedures. (Recommendation 20-03)	IRS	Implemented and Awaiting Auditor Verification
Cybersecurity: Selected Federal Agencies Need to Coordinate on Requirements and Assessments of States	GAO-20-123	05/27/2020	Information Technology	The IRS Commissioner should, in collaboration with OMB, solicit input from CMS, FBI, SSA and state agency stakeholders on revisions to its security policy to ensure that cybersecurity requirements for state agencies are consistent with other federal agencies and NIST guidance to the greatest extent possible.	IRS	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Cybersecurity: Selected Federal Agencies Need to Coordinate on Requirements and Assessments of States	GAO-20-123	05/27/2020	Information Technology	The IRS Commissioner should revise its assessment policies to maximize coordination with other federal agencies to the greatest extent practicable.	IRS	Rejected. IRS disagreed with the recommendation. IRS's obligation is to review only agency systems containing FTI under the provisions of IRC 6103(p)(4); it's not a general technology assessment but specific to controls protecting taxpayer records.
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should document measurable objectives for using data in selecting exempt organization returns for examination.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should document and consistently use clear criteria and decision rules on assigning point values to queries, using categories and sliding scales.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should require review of query descriptions and programing to ensure their accuracy and minimize queries that flag the same or similar compliance issue.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of internal Revenue should develop procedures and criteria to test new queries prior to implementation in the models.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should more fully document how it processes data and uses data to make examination selection decisions for sources outside of the model such as research and other projects that use queries.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should conduct an analysis to identify the optimal interval between model runs.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should document consideration or action on recommendations from its 2018 and 2020 contractor assessments of TE/GE examination selection.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should ensure that historical data on examination outcomes are consistently defined and used when doing analysis of examination outcomes	IRS	Rejected. IRS disagreed with the recommendation.
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should annually review and update procedures as needed in relevant IRM sections on examination selection and issue interim guidance until the affected IRM sections are updated.	IRS	Implemented and Awaiting Auditor Verification
Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes	GAO-20-454	06/16/2020	Administration of Program Operations	The Commissioner of Internal Revenue should document why TE/GE had not identified any risks in its risk register for using data to select exempt organization returns for examination. If risks are subsequently identified, TE/GE should document how it plans to analyze and address them.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should change Schedule C or Form 1099-NEC so that taxpayers can identify if they received payment for platform work.	IRS	Rejected. IRS disagreed with the recommendation.
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should develop a process for monitoring feedback on its communications efforts and products tailored for platform workers, which should include documenting and evaluating feedback.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should clarify the instructions and publications for Forms 1040 and 1099-K by adding plain language to clearly indicate to platform workers that the forms apply to them.	IRS	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should work with the Secretary of the Treasury to amend the 6050W "tie-breaker rule" that applies to duplicative reporting requirements so that payments made through a TPSP's third party payment network are reportable under Section 6041, rather than under Section 6050W.	IRS	Rejected. IRS disagreed with the recommendation. The IRS Office of Chief Counsel (Counsel) is unable to agree to this recommendation. Section 9674 of the American Rescue Plan Act of 2021 (Pub. L. 117-2) amended the de minimis reporting threshold in section 6050W(e) for calendar years beginning after December 31, 2021. The new section 6050W de minimis reporting threshold requires third party settlement organizations to file Forms 1099-K with respect to third party network transactions that exceed \$600, which is almost identical to the reporting threshold in section 6041(a) (section 6041 requires payments that equal or exceed \$600). Because the reasoning for amending the "tie-breaker rule" included in the GAO report "TAXPAYER COMPLIANCE More Income Reporting Needed for Taxpayers Working Through Online Platforms" was to increase information reporting for transactions reportable under both sections 6050W and 6041 that exceeded \$600 but did not further exceed \$20,000 or 200 transactions, Counsel believes the statutory change to the section 6050W de minimis threshold achieved GAO's goal and that no further amendment to the "tie-breaker rule" is necessary.
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should work with Treasury to determine what thresholds would be the most appropriate for payment information reporting and, if warranted, recommend that Congress adjust the thresholds.	IRS	Rejected. IRS disagreed with the recommendation. Counsel is unable to agree to this recommendation because it cannot commit to an implementation date. The change to the de minimis reporting threshold in section 6050W(e) for calendar years beginning after December 31, 2021 will result in increased information reporting on Forms 1099-K beginning in calendar year 2023. But, the IRS and Counsel will not have the data needed to analyze these new reporting thresholds for several additional years. After the IRS and Counsel has the data, Counsel is willing to meet with the Treasury Office of Tax Policy to discuss the need to analyze the current thresholds and, if warranted, will discuss recommending Congress take legislative action to adjust these thresholds. But because Counsel cannot commit to an implementation date for this recommendation at this time, Counsel is unable to agree to the recommendation.
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should work with the Secretary of the Treasury to implement withholding that is voluntary for companies making payments for services to platform workers and other independent contractors who choose to participate.	IRS	Rejected. IRS disagreed with the recommendation.

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working Through Online Platforms	GAO-20-366	06/29/2020	Tax Administration and Compliance	The Commissioner of IRS should assess the impact of withholding that is voluntary for companies, once implemented, and if warranted, work with the Secretary of the Treasury on a proposal to Congress that would require TPSOs to offer tax withholding to platform workers and other independent contractors who choose to participate.	IRS	Rejected. IRS disagreed with the recommendation.
FY2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls	GAO-20-377	07/01/2020	Administration of Program Operations	The Commissioner of Internal Revenue should align the agency's contingency plan with OMB guidance by including (1) plans for a potential prolonged shutdown; (2) flexibilities available to supervisors if furloughed employees were unable to return to work after the end of the shutdown; and (3) procedures for resuming program activities, including steps to ensure appropriate oversight and disbursement of funds upon the end of a shutdown.	IRS	Implemented and Awaiting Auditor Verification
FY2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls	GAO-20-377	07/01/2020	Administration of Program Operations	The Commissioner of Internal Revenue should develop internal controls to limit access to physical workspaces to appropriate employees during a government shutdown.	IRS	Rejected. IRS disagreed with this recommendation. Managers issue physical access controls to furloughed employees as part of their shutdown duties, which is an effective control. Managers are directed to discuss with each employee their status as furloughed, excepted, or exempt prior to a shutdown to ensure employees understand when they are prohibited from working, entering IRS facilities, or using government furnished equipment during the shutdown. In addition, the Furlough Decision Letter sent to all IRS employees states, "during the furlough, you must remain away from your workplace and you are prohibited by law from working, even on a voluntary basis." This concept was reinforced through training provided to all IRS managers, "Government Shutdowns – What Managers Need to Know," and supplemented by manager tools, including shutdown checklists. The benefits of implementing additional controls do not justify the corresponding resource investment. The list of excepted employees changes daily, sometimes hourly, based upon availability, expertise, and amount of time required to carry out excepted duties. When IRS managers make decisions to substitute employees into excepted positions, they are directed to send the working employee an excepted letter and the non-working employee a furlough letter. If the excepted task is intermittent, employees are to be furloughed until they must perform the task again. If the excepted task did not require the entire working day, the employee is furloughed until they must perform the task again.

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
FY2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls	GAO-20-377	07/01/2020	Administration of Program Operations	The Commissioner of Internal Revenue should develop internal controls to limit access to virtual workspaces to appropriate employees during a government shutdown.	IRS	Rejected. IRS disagreed with this recommendation. Managers issue virtual access controls to furloughed employees as part of their shutdown duties, which is an effective control. Managers are directed to discuss with each employee their status as furloughed, excepted, or exempt prior to a shutdown to ensure employees understand when they are prohibited from working, entering IRS facilities, or using government furnished equipment during the shutdown. In addition, the Furlough Decision Letter sent to all IRS employees states, "during the furlough, you must remain away from your workplace and you are prohibited by law from working, even on a voluntary basis." This concept was reinforced through training provided to all IRS managers, "Government Shutdowns – What Managers Need to Know," and supplemented by manager tools, including shutdown checklists. The challenges for managing additional virtual access controls are the same as those highlighted for physical access controls. Moreover, we question the benefit of exempting additional Information Technology staff to update virtual network access controls constantly throughout the shutdown.
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should identify agency-wide and division performance goals that align with IRS's strategic service goals and objectives for an improved taxpayer experience.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner Internal Revenue should identify performance measures with targets for improving the taxpayer experience that link with the related performance goals.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the taxpayer experience measures cover all of the factors for customer service identified in OMB guidance as well as service channels across the tax process phases.	IRS	PCA Due Date: Sept-2022
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that taxpayer experience measures cover the highest-impact taxpayer journeys and key transactions, as called for in OMB guidance.	IRS	PCA Due Date: Sept-2022
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should regularly analyze and use the results of the performance measures and surveys on the taxpayer experience to help improve performance.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop processes for using performance results on the taxpayer experience as part of resource allocation decisions intended to improve performance.	IRS	Implemented and Awaiting Auditor Verification
Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Performance Measures	GAO-20-656	09/23/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should provide publicly available accessible information on taxpayer experience performance, including the measures and related targets, for example by providing it on IRS.gov and in IRS publications.	IRS	Implemented and Awaiting Auditor Verification
Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status	GAO-20-679	10/19/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should update Form 990, including Schedule H and instructions where appropriate to ensure that the information demonstrating the community benefits a hospital is providing is clear and can be easily identified by Congress and the public, including the community benefit factors.	IRS	Implemented and Awaiting Auditor Verification

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status	GAO-20-679	10/19/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess the benefits and costs, including the tax law implications, of requiring tax-exempt hospital organizations to report community benefit expenses on Schedule H by individual facility rather than by collective organization and take action, as appropriate.	IRS	Implemented and Awaiting Auditor Verification
Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status	GAO-20-679	10/19/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish specific audit codes for identifying potential noncompliance with the community benefit standard.	IRS	Implemented and Awaiting Auditor Verification
IRS REORGANIZATION: Planning Addressed Key Reform Practices, but Goals and Measures for the Plan Have Not Been Finalized	GAO-21-18	11/18/2020	Administration of Program Operations	The Commissioner of Internal Revenue should finalize specific, identifiable, and outcome-oriented goals and performance measures for IRS's reorganization plan, and communicate those goals and measures	IRS	PCA Due Date: Mar-2022
COVID-19: Urgent Actions Needed to Better Ensure an Effective Federal Response	GAO-21-191	11/30/2020	Administration of Program Operations	The Commissioner of Internal Revenue should update the agency's Temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19 to include information on the Form 1040-X electronic filing capability for tax year 2019.	IRS	Implemented and Awaiting Auditor Verification
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should expedite final planning efforts and implement the expansion of IRS's capacity to allow for additional transcription of K-1 Schedules.	IRS	On hold. Agreed with the recommendation. Despite the continued efforts to expand the capacity to allow for additional transcription of Schedules K-1, we are unable to provide an estimated implementation date. Both UWRs requesting programming and implementation are subject to funding, resource availability and prioritization. Unified Work Request (UWR) 243337 submitted on November 17, 2020, and scheduled for implementation 01/01/2022. UWR 243327 submitted and approved on January 13, 2021, and scheduled for implementation for 01/07/2022.
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should research, evaluate, and develop potential recommendations to expand third-party information reporting to include more information on sole proprietor's income and expenses.	IRS	PCA Due Date: Nov-2022
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should evaluate characteristics of late information return filers to determine the effect of penalty assessment for late and incorrect information returns on third-party information reporting compliance.	IRS	Implemented and Awaiting Auditor Verification
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should reassess the risks described and recommendations made in its internal 2016 report related to information returns and identify potential new risks and recommendations as a result of changes to the tax administration environment.	IRS	PCA Due Date: Oct-2022
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should prioritize and develop a timeline for implementing the remaining recommendations from its internal 2016 report related to information returns, along with any newly identified recommendations.	IRS	PCA Due Date: Oct-2022
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should revise the 2017 Information Returns Systems Modernization plans by evaluating changes in the environment, assessing risks to systems and programs, and detailing how the agency plans to address issues in the intake, processing, and use of information returns across business units.	IRS	PCA Due Date: Feb-2023
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should submit a revised information returns system modernization plan to Congress that describes how it integrates with IRS's broader IT modernization efforts, the resources needed to achieve effective and timely modernization, and the proposed schedule and scope of the effort.	IRS	PCA Due Date: Feb-2023



Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a plan and schedule to systematically evaluate the suite of information returns with a goal of improving compliance, and reducing fraud and reporting burden. The evaluation should consider factors such as filing requirement thresholds, deadlines for filing, corrections and amendment data, and the potential to consolidate similar forms and include recommendations for needed changes.	IRS	PCA Due Date: Oct-2022
TAX ADMINISTRATION Better Coordination Could Improve IRS's Use of Third-Party Information Reporting to Help Reduce the Tax Gap	GAO-21-102	12/15/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a collaborative mechanism to coordinate among the internal stakeholders who are responsible for the intake, processing, and use of information returns, as well as to improve outreach to external stakeholders in relation to information returns.	IRS	PCA Due Date: Aug-2024
Higher Education: IRS and Education Could Better Address Risks Associated with Some For-Profit College Conversions	GAO-21-89	01/27/2021	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess the agency's internal controls for reviewing for-profit college applications for tax-exempt status and improve the review process to ensure that staff appropriately apply agency guidance on assessing potential improper benefit to insiders.	IRS	Implemented and Awaiting Auditor Verification
Higher Education: IRS and Education Could Better Address Risks Associated with Some For-Profit College Conversions	GAO-21-89	01/27/2021	Tax Administration and Compliance	The Commissioner of Internal Revenue should collect information, for instance on the annual IRS filing tax-exempt organizations are required to submit, that would enable the agency to systematically identify tax-exempt colleges with a for-profit history for audit and other compliance activities.	IRS	Implemented and Awaiting Auditor Verification

## APPENDIX 2

### Good Accounting Obligation in Government Act Report for Fiscal Year 2023 Budget Justification Submission Implementation Status of Treasury Office of the Inspector General (OIG) Recommendations

Report Title	Report Number	Issue Date	Audit Area	OIG Recommendation	Bureau/Office	Implementation Status
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003BEP	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	PCA Due Date: May-2022
Audit of Bureau of Engraving and Printing's Implementation of Security Features and Meaningful Access for the Blind and Visually Impaired into New Note Design	OIG-20-040	06/30/2020	Administration of Program Operations	Continue to improve the BDP and TDP guidance, including refining procedures to reflect lessons learned during its Catalyst note series redesign.	BEP	PCA Due Date: Mar-2022
FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2020 and 2019	OIG-21-013	12/09/2020	Financial Statements	Office of D.C. Pensions (ODCP) management should fully develop existing policies and procedures to document a process for reviewing, investigating, and resolving unusual or suspicious activity identified during the audit log review, as well as maintaining evidence of such review, investigation and resolution.	DCP	PCA Due Date: Apr-2022
GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented	OIG-16-059	09/29/2016	Information Technology	We recommend that the Assistant Secretary for Intelligence and Analysis 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: Jan-2023
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Human Capital Management	We recommend that the Office of Foreign Assets Control (OFAC) Director 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: Sept-2022
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	We recommend that as expeditiously as possible the Under Secretary for Terrorism and Financial Intelligence 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	We recommend that as expeditiously as possible the Under Secretary for Terrorism and Financial Intelligence ensure that the Office of Intelligence and Analysis (OIA) implements 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
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003DO	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	PCA Due Date: Jun-2022
DATA ACT: Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements	OIG-20-007	11/08/2019	Administration of Program Operations	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

Report Title	Report Number	Issue Date	Audit Area	OIG Recommendation	Bureau/Office	Implementation Status
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) and the Office of Executive Resources (OER) develop, implement, and include effective internal controls within its policies and standard operating procedures (SOP) to ensure Treasury's Senior Executive Service (SES) basic pay rates are in compliance with 5 CFR 534.403(a)(3)(b), Suspension of certification of performance appraisal system; and 5 CFR 534.404 (h)(2), Setting pay upon transfer.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) and the Office of Executive Resources (OER) calculate the overpayment amounts for the two Departmental Office (DO) Senior Executive Service (SES) members whose pay was set higher than allowed by regulation.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) and the Office of Executive Resources (OER) complete Office of Personnel Management (OPM) data calls in accordance with OPM's applicable instructions and guidance to ensure all required employees, such as those who have left Treasury, are properly reported.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) assesses staffing levels, workforce skills, and respective budgets to determine whether additional personnel should and can plausibly be incorporated into future strategic planning to ensure the Office of Executive Resources (OER) can meet its goals and mission.	Treasury - DO	PCA Due Date: Sep-2022
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) finalizes and approves Treasury's Senior Executive Service (SES) Pay and Awards policy, and then periodically reviews it for continued relevance, effectiveness, and transparency in making pay decisions and awarding bonuses.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of Executive Resources (OER) documents the processes and standard operating procedures (SOP), with appropriate detail, followed in administering Treasury Departmental Offices (DO) Senior Executive Service (SES) member performance ratings, pay adjustments, and bonuses.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of Executive Resources (OER) oversees the process regarding exceptions to the 12-month rule.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of Executive Resources (OER) includes information regarding the approval process for waiver requests for exceptions to the 12-month rule in the instructions provided to bureau heads and Departmental Offices (DO) policy offices. This information should be consistent with Federal regulations and Treasury's Senior Executive Service (SES) Pay and Awards policy.	Treasury - DO	Management is in the process of developing PCAs.
RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	OIG-20-027	02/05/2020	Human Capital Management	We recommend that the Assistant Secretary for Management ensures that the Office of Executive Resources (OER) submits Treasury's respective data call report to the Office of Personnel Management (OPM) by the due dates established by 5 CFR 534.405, Performance awards, and before any established deadlines per OPM's annual data call memorandum.	Treasury - DO	Management is in the process of developing PCAs.

Report Title	Report Number	Issue Date	Audit Area	OIG Recommendation	Bureau/Office	Implementation Status
GULF COAST RESTORATION: Jefferson Parish's Internal Control over Federal Awards	OIG-20-029	03/18/2020	Administration of Program Operations	We recommend that the Fiscal Assistant Secretary ensures that deficiencies identified in Jefferson Parish, Louisiana's (Jefferson Parish) controls over Federal awards are considered as part of the Department of the Treasury's (Treasury) oversight of future awards as well as risk assessments of Jefferson Parish as required by the Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (2 CFR Part 200) (Uniform Guidance).	Treasury - DO	PCA Due Date: Mar-2022
GULF COAST RESTORATION: Jefferson Parish's Internal Control over Federal Awards	OIG-20-029	03/18/2020	Administration of Program Operations	We recommend that the Fiscal Assistant Secretary ensures that deficiencies identified in Jefferson Parish, Louisiana's (Jefferson Parish) controls over Federal awards are considered as part of the Department of the Treasury's (Treasury) oversight of future awards as well as risk assessments of Jefferson Parish as required by the Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (2 CFR Part 200) (Uniform Guidance).	Treasury - DO	PCA Due Date: Mar-2022
Interim Audit Update - Coronavirus Relief Fund Recipient Reporting	OIG-20-036	05/27/2020	Administration of Program Operations	Treasury management should support our office in accomplishing our monitoring and oversight responsibilities in the following ways: (1) assist in communications with Coronavirus Relief Fund recipients on matters that include, but are not limited to, communications of reporting and record keeping requirements and other audit inquiries, as needed; (2) ensure that Treasury maintains communication channels with recipients to obtain and address post payment inquiries regarding specific payments; and (3) Continue to update Coronavirus Relief Fund guidance and disseminate to recipients as needed.	Treasury - DO	PCA Due Date: Dec-2020
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2020 and 2019	OIG-21-020DO	12/30/2020	Financial Statements	Departmental Offices (DO) Information Technology (IT) management should ensure that the configured schedule/frequency of Financial Analysis and Reporting System (FARS) backups is implemented in accordance with the minimum backup frequency required by DO and Treasury policy.	Treasury - DO	PCA Due Date: Dec-2021
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2020 and 2019	OIG-21-020DO	12/30/2020	Financial Statements	Departmental Offices (DO) Information Technology (IT) management should ensure that system-generated logs of backups, including failures, are retained for the examination period and can be provided upon request.	Treasury - DO	PCA Due Date: Dec-2021
FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2020 and 2019	OIG-21-020DO	12/30/2020	Financial Statements	To assist management in mitigating the risk of potential noncompliance with the Federal Managers Financial Integrity Act (FMFIA) if (1) results of testing were not documented or (2) were not consistently tested by the components, management should enforce guidance on how to improve A-123 documentation and implementation of internal controls. Additionally, management should perform a more detailed review of the sufficiency of the component submissions, follow up with all inconsistencies, and have documentation readily available to substantiate the conclusion that was reached.	Treasury - DO	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management address the mainframe operating system vulnerabilities noted in the condition as soon as possible.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024

Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop and document controls over changes and monitor update access to all key system datasets.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop and document controls and baseline documentation of mainframe operating system options specified in the configuration files.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management remove duplicate and excessive permissions in the mainframe security software database	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management 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-2024

Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management develop and document procedures for controlling updates to the mainframe security software control file.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management review and determine which profiles, applications, databases, and other processes on the mainframe will be logged and reviewed	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management assess all mainframe logs to determine which logs should be evaluated by the incident management tool	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop and implement data and analysis tools and processes for identifying event trends, patterns, spikes, and exceptions	Fiscal Service	PCA Due Date: Mar-2024



Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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 (FY 2019 recommendation).	Fiscal Service	PCA Due Date: Mar-2024
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	Recommendation 8: The Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management update mainframe documentation to be consistent with Fiscal Service and Treasury Directive Publication (TD P) 85-01 requirements	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop procedures and documentation to establish who is responsible and how effective security is achieved for controls	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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 (2019 Recommendation).	Fiscal Service	PCA Due Date: Mar-2024

Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management finalize policies and procedures to review audit logs of production DB2 servers.	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management update its current PIR security procedures to require that management obtain current Payment Information Repository (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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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

Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management retain evidence of recertification of all users.	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management review and enhance the manual processes and procedures to ensure that user access to all resources as defined for Treasury Web Application Infrastructure (TWA) users are accurately and completely identified and evaluated during the course of the General Support System 1 (GSS1) and General Support System 2 (GSS2) TWA User Privilege Recertification cycles.	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management remove and disable the two users' access immediately.	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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

Report Title	Report Number	Issue Date	Audit Area	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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop and implement documentation to assign responsibility for ensuring adequacy of UNIX and database security and baseline settings.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management provide logging and monitoring of security related events to include the retention of evidence of reviews performed.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management develop a baseline of essential security settings and specifying that baseline as the standard to be observed.	Fiscal Service	PCA Due Date: Mar-2024
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 Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management 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-2024
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003MNT	10/25/2019	Information Technology	U.S. 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	PCA Due Date: Jul-2021
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003MNT	10/25/2019	Information Technology	U.S. Mint (Mint) management should clearly document and formally approve exemptions to the Mint's access authorization process when a business justification exists.	Mint	PCA Due Date: Jun-2021
BILL AND COIN MANUFACTURING: The United States Mint Numismatic Order Management System is Meeting User Needs But Improvements to Oversight are Needed	OIG-20-030	03/25/2020	Administration of Program Operations	We recommend that the Mint Director ensures the Numismatic and Bullion Directorate retains evidence of its monitoring activities outlined in the contract's Quality Assurance Surveillance Plan (QASP) to better document the Mint's oversight of the contractor's compliance with contract requirements.	Mint	PCA Due Date: Dec-2021
BILL AND COIN MANUFACTURING: The United States Mint Numismatic Order Management System is Meeting User Needs But Improvements to Oversight are Needed	OIG-20-030	03/25/2020	Administration of Program Operations	We recommend that the Mint Director ensures the Numismatic and Bullion Directorate performs analyses to determine the feasibility and potential impact of proposed actions to improve numismatic sales, performs additional studies to enhance future sales, and reports the results to stakeholders.	Mint	PCA Due Date: Mar-2022

Report Title	Report Number	Issue Date	Audit Area	OIG Recommendation	Bureau/Office	Implementation Status
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director should ensure that the Mint conducts regular reviews of the suppliers' quality systems to ensure that they are acting in the best interest of the Mint. This includes regular site visits or periodic reviews of the suppliers' quality system documentation.	Mint	PCA Due Date: Dec-2021
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director should ensure that the Mint develops and implements standard operating procedures that are consistent among Mint facilities to ensure quality assurance processes over sampling, inspection, and testing of materials for circulating coinage are standardized and documented; and that materials received meet the specifications required in the contracts and by U.S. law.	Mint	PCA Due Date: Dec-2021
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director should ensure that the Mint considers sampling and testing the material after blanking in order to assess the material quality throughout the coil.	Mint	PCA Due Date: Dec-2021
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director should ensure that the Mint verifies incoming raw material weights to ensure that the Mint is receiving the raw materials paid for.	Mint	PCA Due Date: Dec-2021
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director before processing any mutilated or uncurrent redemptions and ensure the Mint strengthens and finalizes standard operating procedures for all coin exchange programs before accepting any redemptions. This would include using tests and subject matter experts to authenticate the genuineness of coins redeemed, as well as working with the Board of Governors of the Federal Reserve System to develop appropriate interagency procedures to assure the integrity of the coin redemption process for uncurrent coins.	Mint	PCA Due Date: Mar-2022
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director before processing any mutilated or uncurrent redemptions should ensure the Mint follows all standard operating procedures, including but not limited to, procedures related to sampling, inspecting, and testing of coins; and appropriately documenting redemptions. Additionally, ensure that adequate background investigations are conducted on bulk redeemers and decisions to allow participation into the Mutilated Coin Redemption Program are based on relevant data from the background investigation. The Mint should add criteria such as obtaining financial statements for analyses of potential bulk redeemers and performing site visits at their premises as part of the background investigation process for entry into the program. The Mint should document how this criteria was met, and if these steps were not performed, the reasons why.	Mint	PCA Due Date: Mar-2022
MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	OIG-20-042	08/18/2020	Administration of Program Operations	The U.S. Mint Director before processing any mutilated or uncurrent redemptions should ensure that all coins returned to the Mint and removed from circulation are destroyed timely and sufficiently accounted for.	Mint	PCA Due Date: Mar-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	KPMG LLP (KPMG) recommends that Treasury Inspector General for Tax Administration (TIGTA) management establish a current enterprise baseline of software and related configurations for the TIGTA System.	TIGTA	PCA Due Date: Apr-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	KPMG LLP (KPMG) recommends that Treasury Inspector General for Tax Administration (TIGTA) management 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

**APPENDIX 3****Good Accounting Obligation in Government Act Report for Fiscal Year 2023 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
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. Programming was requested on 09/05/2019. The most recent request, UWR229374 was denied in May 2020. IRS intends to resubmit the request for reconsideration in 2022.
IMPROVEMENTS ARE NEEDED TO ENSURE THAT TAX ACCOUNTS ON THE AUTOMATED NON-MASTER FILE ARE ACCURATELY PROCESSED	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should correct ANMF programming to compute and assess the Failure to File penalty on Form 1040NR, U.S. Nonresident Alien Income Tax Return, accounts in which the Taxpayer Identification Number is an Employer Identification Number.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Programming was partially implemented in October 2020. UWR 238245 is a continuation of 200413 and still open with a full deployment date changed from 08/01/2021 to 12/09/2022.
IMPROVEMENTS ARE NEEDED TO ENSURE THAT TAX ACCOUNTS ON THE AUTOMATED NON-MASTER FILE ARE ACCURATELY PROCESSED	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should Correct ANMF programming to use the correct date when computing the Failure to Pay penalty. In addition, programming should be corrected to ensure that the proper penalty rate is used to compute the penalty amount.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Programming was partially implemented in October 2020. UWR 238245 is a continuation of 200413 and is still open with a requested implementation date changed from 08/01/2021 to 12/09/2022. Additionally, IPU 17U0585 was issued to transmit permanent changes to IRM 3.17.46, Automated Non-Master File Accounting, which provides procedural guidance to employees manually calculating penalties recorded on the Non-Master File.
FURTHER ACTIONS ARE NEEDED TO REDUCE THE RISK OF EMPLOYMENT TAX FRAUD TO BUSINESSES THAT USE THE SERVICES OF PROFESSIONAL EMPLOYER ORGANIZATIONS	2017-40-085	09/13/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes and procedures to reduce unnecessary resources expended notifying employers of an address change when programming incorrectly identifies an address change resulting from minor formatting revisions.	IRS	On Hold. Agreed with the recommendation but currently on hold awaiting input from other agencies. Treasury will work with Counsel pursuant Rev Proc 2010-16. Regulations under §6212 regarding last known address for business taxpayers, are now part of the 2021-2022 Priority Guidance Plan priority projects (Sep 09,2021). However, the plan does not provide any deadline for completing the project. For more information: <a href="https://www.irs.gov/pub/irs-utl/2021-2022-pgp-initial.pdf">https://www.irs.gov/pub/irs-utl/2021-2022-pgp-initial.pdf</a>
IMPROVEMENTS ARE NEEDED IN THE WITHHOLDING COMPLIANCE PROGRAM	2018-30-072	09/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should analyze the current selection criteria used by the WHCS to determine if the taxpayers identified for systemic lock-in letter issuance are the best use of limited resources. This would include potentially identifying taxpayers with multiple years of under withholding 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.



Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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, 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. To meet the intent of the recommendation, programming resources were applied to work on an active deferral recovery process with the Payment Perfection area, which mitigation strategy is to correct miscoded/ misapplied payments.
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, 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. IT declined the request to make programming changes to determine the validity of the TIN of the recipient of the alimony in 02/2021, under the rationale that IT would undertake only programming necessary for the maintenance and operation of the filing season FY2022. Therefore, Submission Processing will request this programming for FY 2023.
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, 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. IT declined the request to make programming changes to determine the validity of the TIN of the recipient of the alimony in 02/2021, under the rationale that IT would undertake only programming necessary for the maintenance and operation of the filing season FY2022. Therefore, Submission Processing will request this programming for FY 2023.
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. Counsel provided the list of the Correspondence Letters (CRX) that can be suppressed; 273 were considered non-statutory. Final UWR (374903) requesting programming changes to suppress non-statutory CRX letters when an undeliverable mail indicator is present was submitted October 25, 2021 and was approved by the business coordinator on November 1, 2021. Currently awaiting acceptance by IT. This UWR has an expected implementation date of January 2023.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
ADDITIONAL ACTIONS ARE NEEDED TO FURTHER REDUCE UNDELIVERABLE MAIL	2019-40-074	09/11/2019	Administration of Program Operations	The Commissioner, 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. Given the IT organization budget constraints and numerous competing priorities which prevent the acquisition, testing and implementation of a new address hygiene software product, in the short term, the Information Technology (IT) Philadelphia ITIN Development Group advised IPS they were unable to commit to any work requiring code changes to support a single address hygiene solution for domestic and foreign addresses in the mainframe and non-mainframe environments. In the interim, IPS has given consideration to IT's recommendation that IPS open a new UWR for a Proof of Concept (POC) effort in order to work on Address Hygiene. Unified Work Request (UWR) 228026 was submitted on 07/23/2019. Current status completed 04/16/2020. Additionally SP, submitted UWR #229844 created 09/25/2019 but it was not implemented.
RESULTS OF THE 2019 FILING SEASON	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner, 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. As of 01/11/2021, the evaluation of the feasibility of programming changes continues. Consequently, we cannot provide an implementation date.
RESULTS OF THE 2019 FILING SEASON	2020-44-007	01/22/2020	Tax Administration and Compliance	The Commissioner, 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. IRS cannot provide an implementation date at the moment. Efforts to work with the compliance functions to determine eligibility for the Casualty and Theft Loss deduction if the FEMA disaster declaration number is not present has been temporarily paused due to filing season priorities, CARES and ARPA.
MILLIONS OF DOLLARS IN DISCREPANCIES IN TAX WITHHOLDING REQUIRED BY THE FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT ARE NOT BEING IDENTIFIED OR ADDRESSED	2020-40-014	03/09/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should implement processes and procedures to ensure that tax examiners accurately determine and assess the proper amount of FIRPTA withholding tax a buyer should report and pay when the application for the Withholding Certificate attached to the Form 8288 was not filed on or before the date of transfer of the property.	IRS	PCA Due Date: Feb-2022
THE INTERNAL REVENUE SERVICE CAN IMPROVE TAXPAYER COMPLIANCE FOR VIRTUAL CURRENCY TRANSACTIONS	2020-30-066	09/24/2020	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should continue efforts to close the virtual currency information gap by issuing guidance clarifying the proper information reporting associated with virtual currency transactions.	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
Improvements Have Been Made, but Controls Need to Be Strengthened to Detect Improper Self-Employed Retirement Deductions	2021-10-007	12/10/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment (W&I) Division, should revise procedures for determining eligibility for the self-employed retirement deduction to include Schedule SE as evidence of self-employment.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. IRS agreed to submit a UWR to request to consider the presence of Schedule SE as evidence of self-employment when self-employed retirement deductions are claimed. However, an implementation date cannot be provided due to limited programming resources and competing priorities. In the interim, the IRS will update procedures to consider the presence of Schedule SE during pipeline processing and for those returns selected for additional review by the Error Resolution System. Waiting on CAS for more information (number of UWR and has the SE procedures been issued)
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes and procedures that provide taxpayers with the opportunity to self-correct errors on accepted e-filed returns that are suspended from processing for manual error resolution in an effort to reduce unnecessary burden on taxpayers and processing costs incurred by the IRS.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. e-FS analyzed ERS volumes to identify EC that could be reduced or eliminated without impacting IT resources/priorities, such as reviewing the authority to reject individual income tax returns for missing critical forms and other information. For TY2020, IRS collaborated with PPB/ERS to eliminate EC 004. For Tax Year 2021, eFS collaborated with Counsel, IT-AD, ACA/AVS, PPB, ERS, and SP Executives to submit EC 190 requirements for TY2021. Programming changes in process are to be completed by 1/15/2022
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes to systemically monitor the Error Resolution program, including processes to monitor error code volumes real-time as well as in comparison to historical data.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. The IRS will request Error Resolution System (ERS) reports reflecting cumulative year-to-date error code volumes to improve monitoring and trend analysis. Programming is subject to IT resources and other competing priorities; therefore, we cannot provide a date for implementation.
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes and procedures to retain and provide access to historical ERS data, including actions taken by tax examiners.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. The IRS will request programming changes to display historical ERS data, including the actions taken by ERS tax examiners. As with all programming, enhancements are subject to IT resources and other competing IT priorities; therefore, IRS cannot provide a date for implementation.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes and procedures to identify and correct tax examiner entries in verified fields that exceed statutory limits, including a process to ensure that tax returns with verified amounts are systemically reprocessed through ERS programming before being released for processing.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. The IRS will request programming changes to add controls to verified fields. Programming is subject to IT resources and other competing priorities; therefore, we cannot provide a date for implementation.
PROCESSES EXIST TO ASSIST TAXPAYERS WITH MISDIRECTED REFUNDS, BUT ADDITIONAL CONTROLS COULD FURTHER HELP TO PREVENT THEM	2021-40-012	01/13/2021	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should create a closing code to be entered onto a tax account when a refund inquiry is closed that denotes the cause of the refund being misdirected, i.e., IRS error, taxpayer error, or bank error. The addition of this code would enable the IRS to monitor compliance with Section 1407 of the Taxpayer First Act.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. UWR 366879 was submitted in January 2021 for the necessary programming updates. Implementation date is currently scheduled for 1/24/2022.
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
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
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	PCA Due Date: Sept-2023
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
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: Sept-2022
COMPLEXITY AND INSUFFICIENT OVERSIGHT OF THE FREE FILE PROGRAM RESULT IN LOW TAXPAYER PARTICIPATION	2020-40-009	02/03/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should require FFI members to fully disclose all criteria on the IRS.gov Free File web page that taxpayers must meet to e-file their Federal tax return for free. This disclosure should also identify those specific return characteristics that will result in the taxpayer being charged.	IRS	PCA Due Date: Dec-2022
ACTIVE DIRECTORY OVERSIGHT NEEDS IMPROVEMENT	2020-20-006	02/05/2020	Information Technology	The Chief Information Officer should ensure that business role account passwords are appropriately configured to expire and require that PIV cards be used in accordance with policy.	IRS	PCA Due Date: Dec-2024
IMPROPER PAYMENT REPORTING HAS IMPROVED; HOWEVER, THERE HAVE BEEN NO SIGNIFICANT REDUCTIONS TO THE BILLIONS OF DOLLARS OF IMPROPER PAYMENTS	2020-40-025	04/30/2020	Improper Payments	The Chief Financial Officer and the Commissioner, Wage and Investment Division, should work with the Department of Health and Human Services to develop a comprehensive risk assessment of improper PTC payments, including the risk of APTC improper payments.	IRS	PCA Due Date: Sept-2022

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
STRATEGIES AND PROTOCOLS TO AUTHENTICATE NETWORK USER IDENTITIES ARE EFFECTIVE; HOWEVER, MORE ACTION IS NEEDED TO VERIFY THE IDENTITY OF DEVICES	2020-20-036	08/10/2020	Information Technology	The Chief Information Officer should require the UNS and Cybersecurity functions to coordinate with AT&T to implement certificate-based authentication for devices connecting to the internal network through a VPN.	IRS	PCA Due Date: Feb-2022
LEGACY SYSTEMS MANAGEMENT NEEDS IMPROVEMENT	2020-20-044	08/19/2020	Information Technology	The Chief Information Officer should capture operations and maintenance costs for its current information technology infrastructure at the subsystem level.	IRS	PCA Due Date: Jun-2022
CONTROLS OVER THE MANAGEMENT AND SECURITY OF OFFICIAL PASSPORTS NEED IMPROVEMENT	2020-10-051	08/26/2020	Administration of Program Operations	The Deputy Commissioner for Services and Enforcement and the Chief Counsel should consider including a requirement for independent periodic or annual surprise security reviews of the passport offices to ensure that passport personnel are adhering to updated guidelines for securing and safeguarding passports.	IRS	PCA Due Date: Mar-2022
FISCAL YEAR 2020 STATUTORY REVIEW OF COMPLIANCE WITH LEGAL GUIDELINES WHEN ISSUING LEVIES	2020-30-065	09/09/2020	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that, when a revenue officer generates a disqualified employment tax levy, the ICS properly posts in the case history and notifies employees to send the post-levy CDP notice.	IRS	PCA Due Date: Feb-2022
FISCAL YEAR 2020 STATUTORY REVIEW OF COMPLIANCE WITH LEGAL GUIDELINES WHEN ISSUING LEVIES	2020-30-065	09/09/2020	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that, when a revenue officer levies a tax module that is not in Field Collection status, he or she is notified to verify the proper time has passed since the CDP notice issuance.	IRS	PCA Due Date: Feb-2022
FISCAL YEAR 2020 STATUTORY REVIEW OF COMPLIANCE WITH LEGAL GUIDELINES WHEN ISSUING LEVIES	2020-30-065	09/09/2020	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that, when a jeopardy levy is issued, the ICS posts in the case history and notifies employees to send the post-levy CDP notice.	IRS	PCA Due Date: Feb-2022
FISCAL YEAR 2020 STATUTORY REVIEW OF COMPLIANCE WITH LEGAL GUIDELINES WHEN ISSUING LEVIES	2020-30-065	09/09/2020	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that, when a revenue officer levies an ICS-only balance due module in the ICS, he or she is notified to verify the CDP notices were properly issued.	IRS	PCA Due Date: Feb-2022
THE ENTERPRISE CASE MANAGEMENT SOLUTION DEPLOYMENT IS DELAYED, AND ADDITIONAL ACTIONS ARE NEEDED TO DEVELOP A DECOMMISSIONING STRATEGY	2020-20-061	09/21/2020	Information Technology	The Deputy Commissioner for Operations Support and the Deputy Commissioner for Services and Enforcement should coordinate with the business operating divisions to perform the fit-gap analysis on all case management systems to maximize the ECM solution's functionality and ensure that the majority of legacy case management systems are consolidated.	IRS	PCA Due Date: Sept-2023
MORE ENFORCEMENT AND A CENTRALIZED COMPLIANCE EFFORT ARE REQUIRED FOR EXPATRIATION PROVISIONS	2020-30-071	09/28/2020	Tax Administration and Compliance	The Commissioner, Large Business and International (LB&I) Division, should update the Letter 2399C and Letter 4135C for compliance under the HEART Act and develop IRM procedures to use these letters to obtain Form 8854 when a CLN is received and no Form 8854.	IRS	PCA Due Date: Jan-2022
MORE ENFORCEMENT AND A CENTRALIZED COMPLIANCE EFFORT ARE REQUIRED FOR EXPATRIATION PROVISIONS	2020-30-071	09/28/2020	Tax Administration and Compliance	The Commissioner, Large Business and International (LB&I) Division, should evaluate the information reported on Form 8854 and determine what data fields should be added to the expatriate database to ensure tax compliance of taxpayers who expatriate, e.g., Form 8854, Part IV, Section B, Property Owned on Date of Expatriation.	IRS	PCA Due Date: Jan-2022
MORE ENFORCEMENT AND A CENTRALIZED COMPLIANCE EFFORT ARE REQUIRED FOR EXPATRIATION PROVISIONS	2020-30-071	09/28/2020	Tax Administration and Compliance	The Commissioner, Large Business and International (LB&I) Division, should develop IRM procedures for transcribing Form 8854 data, correct Form 8854 data when information as filed by expatriates is missing or incomplete, and prepare analysis as needed to determine if the expatriate is a covered expatriate and subject to tax under I.R.C. Section 877A.	IRS	PCA Due Date: Jan-2022
Improvements Have Been Made, but Controls Need to Be Strengthened to Detect Improper Self-Employed Retirement Deductions	2021-10-007	12/10/2020	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed (SB/SE) Division, should consider for examination the 16 tax returns with retirement contribution deductions over \$400,000 for which TIGTA identified only an associated Defined Contribution Plan.	IRS	PCA Due Date: Oct-2022

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should expand processes and procedures for developing error resolution criteria to include an assessment of the potential reduction in taxpayer burden and cost savings to the IRS that can be gained by using additional tax return data to develop systemic error resolution processes.	IRS	PCA Due Date: Dec-2021
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should review existing error codes to identify opportunities to expand the use of available tax return data to systemically resolve the error condition for both paper and e-filed tax returns and reduce the number of e-filed tax returns from unnecessarily being identified for manual review.	IRS	PCA Due Date: Dec-2021
EXPANSION OF SELF-CORRECTION FOR ELECTRONIC FILERS AND OTHER IMPROVEMENTS COULD REDUCE TAXPAYER BURDEN AND COSTS ASSOCIATED WITH TAX RETURN ERROR RESOLUTION	2021-40-008	12/15/2020	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes to systemically suspend and reactivate tax returns when processing must be suspended until computer programming or other actions necessary to ensure the accurate processing of these returns can be completed.	IRS	PCA Due Date: Aug-2022
CONSOLIDATION OF EXAMINATION CASE SELECTION AND ASSIGNMENT IN THE TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION CREATED BENEFITS, BUT ADDITIONAL IMPROVEMENTS ARE NEEDED	2021-10-005	12/23/2020	Tax Administration and Compliance	The Commissioner, TE/GE Division, should explore the feasibility of reassigning resources from compliance functions to the CP&C function to improve the efficiency of identifying, classifying, and monitoring productive examination workloads related to all TE/GE functions.	IRS	PCA Due Date: Feb-2022
BILLIONS IN POTENTIAL TAXES WENT UNADDRESSED FROM UNFILED RETURNS AND UNDERREPORTED INCOME BY TAXPAYERS THAT RECEIVED FROM 1099-K INCOME	2021-30-002	12/30/2020	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should evaluate the Start Date criteria for business nonfilers to determine whether it can be eliminated or revised, so that these cases will have the opportunity to be identified and worked.	IRS	PCA Due Date: Feb-2022
BILLIONS IN POTENTIAL TAXES WENT UNADDRESSED FROM UNFILED RETURNS AND UNDERREPORTED INCOME BY TAXPAYERS THAT RECEIVED FROM 1099-K INCOME	2021-30-002	12/30/2020	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should define high-income business nonfilers and create a strategy to work these cases so that all high-income business nonfiler cases will have the opportunity to be selected and worked. Include the business high-income strategy in the IRS Nonfiler Strategy plan.	IRS	PCA Due Date: Oct-2022
BILLIONS IN POTENTIAL TAXES WENT UNADDRESSED FROM UNFILED RETURNS AND UNDERREPORTED INCOME BY TAXPAYERS THAT RECEIVED FROM 1099-K INCOME	2021-30-002	12/30/2020	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should define high-income business nonfilers and create a strategy to work these cases so that all high-income business nonfiler cases will have the opportunity to be selected and worked. Include the business high-income strategy in the IRS Nonfiler Strategy plan.	IRS	PCA Due Date: Oct-2022



## APPENDIX 4

### Good Accounting Obligation in Government (GAO-IG) Act Report for Fiscal Year 2023 Budget Justification Submission Reconciliation with Treasury IGs' Semi-annual Report (SAR) to Congress

	GAO-IG Act Report	SAR (September, 2021 issue)
<b>Reporting Criteria</b>	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 2023 budget is estimated at 1/31/2022, therefore this report includes recommendations that remained unimplemented since their issuance on or before 1/31/2021. Per Treasury's 7 year retention policy, recommendations included were issued after 02/01/2014.	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 2021 SAR had a reporting end date of 9/30/2021, and therefore includes all recommendations that remained unimplemented since their issuance on or before 3/31/2021.
<b>System of Records</b>	Treasury's Joint Audit Management Enterprise System	Treasury's Joint Audit Management Enterprise System
<b>OIG</b>	A total of 92 recommendations with unimplemented, and implemented and awaiting auditor verification	A total of 138 unimplemented recommendations
<b>TIGTA</b>	A total of 47 unimplemented recommendations	A total of 104 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
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
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
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
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
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