

APPENDIX 1

Good Accounting Obligation in Government Act Report for Fiscal Year 2024 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 |
|--|---------------|------------|-------------------------------|---|----------------|---|
| Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided | GAO-19-582 | 8/27/2019 | Terrorism and Financial Crime | The Director of FinCEN should review options for FinCEN to more consistently and publicly provide summary data on the usefulness of BSA reporting. This review could either be concurrent with FinCEN's BSA value study or through another method. (Recommendation 3) | FinCEN | Implemented and Awaiting Auditor Verification |
| Bank Secrecy Act: Agencies and Financial Institutions Share Information but Metrics and Feedback Not Regularly Provided | GAO-19-582 | 8/27/2019 | Terrorism and Financial Crime | The Director of FinCEN should review options for establishing a mechanism through which law enforcement agencies may provide regular and institution-specific feedback on BSA reporting. Options should take into consideration providing such feedback to cover different types of financial institutions and those with significant financial activity. This review could either be part of FinCEN's BSA value study or through another method. (Recommendation 4) | FinCEN | Implemented and Awaiting Auditor Verification |
| Anti-Money Laundering: Opportunities Exist to Increase Law Enforcement Use of Bank Secrecy Act Reports, and Banks' Costs to Comply with the Act Varied | GAO-20-574 | 9/22/2020 | Terrorism and Financial Crime | The Director of FinCEN should develop and implement written policies and procedures to help promote the greater use of BSA reports by law enforcement agencies that do not have direct access to the BSA database. Such policies and procedures could include outreach strategies and educational or training materials. (Recommendation 1) | FinCEN | PCA Due Date: Sept-2023 |
| Countering Illicit Finance and Trade: Better Information Sharing and Collaboration Needed to Combat Trade-Based Money Laundering | GAO-22-447 | 11/30/2021 | Terrorism and Financial Crime | The Secretary of the Treasury, in collaboration with partner agencies, should establish an interagency collaboration mechanism to promote greater information sharing and data analysis between federal agencies and with relevant private-sector entities on issues related to trade-based money laundering and other illicit trade schemes. (Recommendation 1) | FinCEN | PCA Due Date: Jun-2023 |
| Virtual Currencies: Additional Information Could Improve Federal Agency Efforts to Counter Human and Drug Trafficking [Reissued with Revisions Feb. 7, 2022] | GAO-22-105462 | 12/8/2021 | Terrorism and Financial Crime | The Director of FinCEN, in consultation with the Commissioner of IRS, should review MSB registration requirements for virtual currency exchanges and administrators that operate virtual currency kiosks and take appropriate actions, as needed, based on that review, such as requiring kiosk operators to submit the locations, including physical addresses of kiosks they own or operate, upon MSB registration, and update this information upon reregistration or other appropriate interval. (Recommendation 2) | FinCEN | PCA Due Date: Mar-2024 |
| Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund | GAO-19-185 | 5/15/2019 | Financial Statements | We recommend that the Commissioner of Fiscal Service design and implement procedures to evaluate risks and monitor internal controls over financial reporting relevant to the Schedules of the General Fund. (Recommendation 5) | Fiscal Service | PCA Due Date: May-2023 |
| Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund | GAO-19-185 | 5/15/2019 | Financial Statements | The Commissioner of Fiscal Service should design and implement procedures to (1) obtain and review supporting documentation for reported activity included on Agency Submission Forms and (2) assess the overall completeness of federal agency activity reported on Agency Submission Forms. (Recommendation 8) | Fiscal Service | PCA Due Date: Apr-2023 |
| Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund | GAO-19-185 | 5/15/2019 | Financial Statements | The Commissioner of Fiscal Service should develop and implement a mechanism to reasonably assure that all the journal entries recorded in the Schedules of the General Fund general ledgers can be readily identified and traced, such as through a unique identifier, to determine the effect of a transaction on all applicable general ledger accounts and line items of the Schedules of the General Fund, including the budget deficit. (Recommendation 1) | Fiscal Service | PCA Due Date: Sep-2027 |

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| Financial Audit: Bureau of the Fiscal Service's Fiscal Year 2018 Schedules of the General Fund | GAO-19-185 | 5/15/2019 | Financial Statements | The Commissioner of Fiscal Service should develop and implement additional reporting requirements with related guidance for federal agencies that better align with the General Fund financial reporting objectives and enable Fiscal Service to capture the effect of a transaction on all applicable general ledger accounts and line items of the Schedules of the General Fund, including the budget deficit. (Recommendation 3) | Fiscal Service | PCA Due Date: Apr-2025 |
| Financial Audit: Bureau of the Fiscal Service's FY 2020 Schedules of the General Fund | GAO-21-362 | 4/15/2021 | Financial Statements | The Commissioner of Fiscal Service should design and implement procedures to periodically review and maintain documentation to support account attributes for all active TASs to reasonably assure that activity recorded to each account is properly recognized in the Schedules of the General Fund. (Recommendation 1) | Fiscal Service | PCA Due Date: Sep-2027 |
| Financial Audit: Bureau of the Fiscal Service's FY 2020 Schedules of the General Fund | GAO-21-362 | 4/15/2021 | Financial Statements | The Commissioner of Fiscal Service should design and implement procedures to reasonably assure that federal agencies reconcile their account balances per their internal records to CARS at the appropriate detailed level to provide for accurate reporting of line items on the Schedules of the General Fund. (Recommendation 2) | Fiscal Service | PCA Due Date: Apr-2023 |
| Financial Audit: Bureau of the Fiscal Service's FY 2020 Schedules of the General Fund | GAO-21-362 | 4/15/2021 | Financial Statements | The Commissioner of Fiscal Service should establish controls to restrict access to each TAS to only those federal agencies to which the account belongs. (Recommendation 3) | Fiscal Service | PCA Due Date: Sep-2027 |
| Community Development: Federal Revitalization Programs Are Being Implemented, but Data on the Use of Tax Benefits Are Limited | GAO-04-306 | 3/5/2004 | Tax Administration and Compliance | To facilitate the administration, audit, and evaluation of the EZ/EC and RC programs, HUD, USDA, and IRS should collaborate to (1) identify the data needed to assess the use of the tax benefits and the various means of collecting such data; (2) determine the cost-effectiveness of collecting these data, including the potential impact on taxpayers and other program participants; (3) document the findings of their analysis; and, if necessary, (4) seek the authority to collect the data, if a cost- effective means is available. | IRS | GAO reopened this recommendation after closing it as "Closed - Not Implemented" more than seven years ago. GAO assigned its new status of "Open - Partially Addressed." This recommendation was purged from Treasury JAMES over two purges ago and IRS is working internally and externally to address this old recommendation. The recommendation is related to Empowerment Zones and ongoing work GAO is conducting. |
| Real Estate Tax Deduction: Taxpayers Face Challenges in Determining What Qualifies; Better Information Could Improve Compliance | GAO-09-521 | 5/13/2009 | Administration of Program Operations | To improve IRS's guidance to its examiners auditing the real-estate tax deduction, the Commissioner of Internal Revenue should revise the guidance to indicate that evidence of deductibility should not rely on mortgage escrow statements, Forms 1098, and cancelled checks (which can be evidence of payment), and may require more than reliance on a real-estate tax bill. | IRS | Rejected. |
| Real Estate Tax Deduction: Taxpayers Face Challenges in Determining What Qualifies; Better Information Could Improve Compliance | GAO-09-521 | 5/13/2009 | Administration of Program Operations | To improve IRS's guidance to its examiners auditing the real-estate tax deduction, the Commissioner of Internal Revenue should revise the guidance to require examiners to ask taxpayers to substantiate the deductibility of the amounts claimed whenever they are examining the real-estate tax deduction and they have reason to believe that taxpayers have claimed nondeductible charges that are large, unusual, or questionable. | IRS | Rejected. |
| Tax Debt Collection: IRS Needs to Better Manage the Collection Notices Sent to Individuals | GAO-09-976 | 9/30/2009 | Tax Administration and Compliance | To better ensure the notice phase is achieving desired results at the lowest costs, the Commissioner of Internal Revenue should periodically and regularly evaluate the business rules in terms of efficiency and effectiveness or other results and ensure the results are available to managers so the data and methodologies can be used or considered in future evaluations. | IRS | Implemented and Awaiting Auditor Verification |

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| Tax Gap: IRS Can Improve Efforts to Address Tax Evasion by Networks of Businesses and Related Entities | GAO-10-968 | 9/24/2010 | Tax Administration and Compliance | The Commissioner of Internal Revenue should establish an IRS-wide strategy with goals, which may need to be developed incrementally, to coordinate and plan ongoing and future efforts to identify and pursue network tax evasion. The strategy should include: (1) assessing the effectiveness of network analysis tools, such as yK-1; (2) determining the feasibility and benefits of increasing access to existing IRS data, such as scanning additional data from Schedule K-1, or collecting additional data for use in its network analysis efforts; (3) putting the development of analytical techniques and tools that focus on networks as the unit of analysis, such as GraphQuery, on a specific time schedule; and (4) deciding how network efforts will be managed across IRS, such as whether a core program team or management group is needed. | IRS | Implemented and Awaiting Auditor Verification |
| Abusive Tax Avoidance Transactions: IRS Needs Better Data to Inform Decisions about Transactions | GAO-11-493 | 5/12/2011 | Tax Administration and Compliance | To improve reporting on the results of examinations on ATAT issues, the Commissioner of Internal Revenue should separately track the tax amounts recommended, assessed, and collected between ATAT issues and non-ATAT issues. | IRS | Rejected. IRS is working with GAO to provide evidence for closure. A white paper is currently in review by IRS executives prior to sending to GAO for a determination of whether it meets the spirit of the recommendation for closure. |
| Financial Derivatives: Disparate Tax Treatment and Information Gaps Create Uncertainty and Potential Abuse | GAO-11-750 | 9/20/2011 | Tax Administration and Compliance | To better ensure that economically similar outcomes are taxed similarly and minimize opportunities for abuse, the Secretary of the Treasury should undertake a study that compares the current approach to alternative approaches for the taxation of financial derivatives. To determine if changes would be beneficial, such a study should weigh the tradeoffs to IRS and taxpayers that each alternative presents, including simplicity, administrability, and economic efficiency. | IRS | Rejected. |
| 2011 Tax Filing: Processing Gains, but Taxpayer Assistance Could Be Enhanced by More Self-Service Tools | GAO-12-176 | 12/15/2011 | Tax Administration and Compliance | The Commissioner of Internal Revenue should develop a new refund timeliness measure and goal to more appropriately reflect current capabilities. | IRS | Implemented and Awaiting Auditor Verification |
| IRS Website: Long-Term Strategy Needed to Improve Interactive Services | GAO-13-435 | 4/16/2013 | Administration of Program Operations | The Acting Commissioner of the Internal Revenue Service should direct appropriate officials to develop a long-term strategy to improve web services provided to taxpayers, in accordance with Howto.gov and other federal guidance outlined in our report. To accomplish this, the IRS should establish a numerical or other measurable goal to improve taxpayer satisfaction and a timeframe for achieving it. | IRS | Implemented and Awaiting Auditor Verification |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls | GAO-13-420R | 5/13/2013 | Financial Statements | The Acting Commissioner of Internal Revenue should direct the appropriate IRS officials to, based on the results of the risk assessment, update the Internal Revenue Manual (IRM) accordingly to specify the appropriate level of IDRS access that should be allowed for (1) remittance perfection technicians and (2) all other employee groups with IDRS access that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities. | IRS | PCA Due Date: Jun-2023 |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls | GAO-13-420R | 5/13/2013 | Financial Statements | The Acting Commissioner of Internal Revenue should direct the appropriate IRS officials to establish procedures to implement the updated IRM, including required steps to follow to prevent (1) remittance perfection technicians and (2) all other employee groups that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities from gaining access to command codes not required as part of their designated job duties. | IRS | PCA Due Date: Jun-2023 |

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| Partnerships and S Corporations: IRS Needs to Improve Information to Address Tax Noncompliance | GAO-14-453 | 5/14/2014 | Tax Administration and Compliance | While IRS works to improve the quality of its Schedule K-1 data, the Commissioner of Internal Revenue should 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. |
| Large Partnerships: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency | GAO-14-732 | 9/18/2014 | Tax Administration and Compliance | The Commissioner of Internal Revenue should 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 | 9/18/2014 | Tax Administration and Compliance | The Commissioner of Internal Revenue should analyze the audit results by these activity codes and types of audits to identify opportunities to better plan and use IRS resources in auditing large partnerships. | IRS | PCA Due Date: Apr-2024 |
| 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, the Commissioner of Revenue should, building on research data on IRAs holding nonpublic assets, identify options to provide outreach targeting taxpayers with nonpublic IRA assets and their custodians, such as reminder notices that engaging in prohibited transactions can result in loss of the IRA's tax-favored status. | IRS | Implemented and Awaiting Auditor Verification |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting | GAO-15-480R | 5/29/2015 | Financial Statements | The Commissioner of IRS should direct the appropriate IRS officials to 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 |
| Patient Protection and Affordable Care Act: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals | GAO-15-540 | 7/29/2015 | Tax Administration and Compliance | To strengthen oversight of the individual shared responsibility and premium tax credit provisions, the Commissioner of Internal Revenue should 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 | 7/29/2015 | Tax Administration and Compliance | To help ensure the IRS collection program meets its mission and selects cases fairly, the Commissioner of Internal Revenue should establish, document, and implement clear objectives for the collection program and enterprise-wide case categorization and routing processes, and define key terms, such as "fairness" and "risk." | IRS | Implemented and Awaiting Auditor Verification |
| IRS Case Selection: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls | GAO-15-647 | 7/29/2015 | Tax Administration and Compliance | To help ensure the IRS collection program meets its mission and selects cases fairly, the Commissioner of Internal Revenue should build upon existing Enterprise Risk Management (ERM) guidance to help managers identify internal and external risks to collection program objectives, and better understand how long-standing risk processes integrate with new ERM approaches; incorporate this guidance into existing or future ERM or collection program risk assessment processes. | IRS | Implemented and Awaiting Auditor Verification |

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| IRS Case Selection: Automated Collection System Lacks Key Internal Controls Needed to Ensure the Program Fulfills Its Mission | GAO-15-744 | 9/10/2015 | Tax Administration and Compliance | To help ensure the IRS collection program meets its mission and selects cases fairly, the Commissioner of Internal Revenue should establish, document, and implement objectives for the collection program and ACS, and define the key term of "fairness" as it applies to collection activities, which can be communicated to IRS staff. | IRS | Implemented and Awaiting Auditor Verification |
| IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs | GAO-16-155 | 2/23/2016 | 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 | 5/18/2016 | Financial Statements | The IRS Commissioner should direct the appropriate IRS officials to 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. This was opened, action taken, but GAO did not agree with the action. Therefore, IRS had to put it back on Hold due to funding. |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting | GAO-16-457R | 5/18/2016 | Financial Statements | The IRS Commissioner should direct the appropriate IRS officials to 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 | 5/18/2016 | Financial Statements | The IRS Commissioner should direct the appropriate officials to 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 | 5/27/2016 | Tax Administration and Compliance | To strengthen efforts to identify and address noncompliance with the EITC, ACTC, and AOTC, the Commissioner of Internal Revenue should direct Refundable Credits Policy and Program Management (RCPPM) to take necessary steps to ensure the reliability of collections data and periodically review that 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 | 9/13/2016 | Tax Administration and Compliance | To ensure that Field Collection program case selection processes support IRS's and the Collection program's mission, including applying tax laws with integrity and fairness to all, 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 | 9/13/2016 | Tax Administration and Compliance | To ensure that Field Collection program case selection processes support IRS's and the Collection program's mission, including applying tax laws with integrity and fairness to all, 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 |

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| Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection | GAO-16-787 | 9/13/2016 | Tax Administration and Compliance | To ensure that Field Collection program case selection processes support IRS's and the Collection program's mission, including applying tax laws with integrity and fairness to all, 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 |
| Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection | GAO-16-787 | 9/13/2016 | Tax Administration and Compliance | To ensure that Field Collection program case selection processes support IRS's and the Collection program's mission, including applying tax laws with integrity and fairness to all, 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 | 9/13/2016 | Tax Administration and Compliance | To ensure that Field Collection program case selection processes support IRS's and the Collection program's mission, including applying tax laws with integrity and fairness to all, 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 | 12/8/2016 | Tax Administration and Compliance | To assist IRA owners in addressing challenges associated with investing their retirement savings in unconventional assets, the Commissioner of Internal Revenue should provide guidance to IRA owners and custodians on how to determine and document fair market value (FMV) for certain categories of hard-to-value unconventional assets. For example, IRS could consider updating Form 5498 instructions to custodians on how to document FMV for hard-to-value assets (e.g., last-known FMV based on independent appraisal, acquisition price) and provide guidance directed at account owners that provides examples of how to ascertain FMV for different types of unconventional assets. | IRS | Implemented and Awaiting Auditor Verification |
| Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit | GAO-17-467 | 7/13/2017 | Improper Payments | To comply with improper payments reporting requirements and improve procedures related to processing PTC information on tax returns, the Commissioner of Internal Revenue should direct the appropriate officials to 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 |

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| Tax Gap: IRS Needs Specific Goals and Strategies for Improving Compliance | GAO-18-39 | 10/31/2017 | Tax Administration and Compliance | The Commissioner of Internal Revenue should re-establish long-term, quantitative goals for improving voluntary compliance. (Recommendation 1) | 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. |
| Tax Gap: IRS Needs Specific Goals and Strategies for Improving Compliance | GAO-18-39 | 10/31/2017 | 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. (Recommendation 2) | IRS | PCA Due Date: Nov-2024 |
| Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses | GAO-18-224 | 1/30/2018 | 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses | GAO-18-224 | 1/30/2018 | 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. (Recommendation 6) | 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 | 1/31/2018 | 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. (Recommendation 5) | 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. |

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| Workplace Retirement Accounts: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings | GAO-18-19 | 1/31/2018 | 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. (Recommendation 3) | 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. |
| Identity Theft: IRS Needs to Strengthen Taxpayer Authentication Efforts | GAO-18-418 | 6/22/2018 | 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. (Recommendation 9) | IRS | PCA Due Date: Feb-2023 |
| Information Technology: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing | GAO-18-298 | 6/28/2018 | 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. (Recommendation 21) | IRS | PCA Due Date: Jan-2023 |
| Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement | GAO-18-544 | 7/24/2018 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |

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| Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement | GAO-18-544 | 7/24/2018 | Tax Administration and Compliance | Based on the assessment in recommendation 4, the Commissioner of Internal Revenue should expand RRP to support identified activities. (Recommendation 5) | IRS | <p>On Hold. Based on the costs and benefits evaluation completed in Recommendation 4, we agree there is an opportunity to improve tax compliance and enforcement by expanding RRP capabilities to analyze returns not claiming refunds. As a result, we submitted several business cases requesting new capabilities that were evaluated by the RRP Program Council and is being considered for implementation in several phases as follows:</p> <ul style="list-style-type: none"> • Phase 1: Analyze non-refund returns, is currently scheduled for implementation in March 2023 and relates to RRP analyzing returns not claiming refunds; • Phase 2: Develop additional rules, models and filters for non-refund returns, is currently paused due to funding, and • Phase 3: Make selections for returns not claiming refunds based on the defined rules, models and filters provided in Phase 2, is currently paused due to funding. <p>Implementation for these capabilities is included in the larger Enterprise Anomaly Detection (EAD) improvement efforts. Additionally, employees leverage the Selections and Analytics Platform (SNAP) application to query RRP data; thus, allowing IRS to analyze fraudulent activities and identify anomalies and patterns in real time as part of its ongoing efforts to improve the RRP capabilities.</p> |
| Information Security: IRS Needs to Rectify Control Deficiencies That Limit Its Effectiveness in Protecting Sensitive Financial and Taxpayer Data | GAO-18-391 | 7/31/2018 | 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. (Recommendation 2) | 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 | 7/31/2018 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |
| Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management | GAO-18-637 | 9/18/2018 | 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. (Recommendation 1) | IRS | Rejected. IRS disagreed with the recommendation. The GAO report describes the use of misrepresented contractor costs that could potentially produce excess LIHTC allocations. IRS considered how general contractor cost certifications might be helpful in verifying consistency with the costs but is concerned that requiring the additional burden of these certifications does not comport with the flexibility for the States contemplated by the statute. |

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| Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management | GAO-18-637 | 9/18/2018 | 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. (Recommendation 2) | IRS | Rejected. IRS disagreed with the recommendation. |
| Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management | GAO-18-637 | 9/18/2018 | 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. (Recommendation 3) | 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 | 9/21/2018 | Tax Administration and Compliance | The Commissioner of Internal Revenue should establish timeframes and monitoring procedures for timely transfer of taxpayer appeals requests by examination compliance units to the Office of Appeals. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution | GAO-19-81 | 3/13/2019 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Administration: Opportunities Exist to Improve IRS's Management of International Tax Dispute Resolution | GAO-19-81 | 3/13/2019 | 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. (Recommendation 5) | 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 | 3/26/2019 | 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. (Recommendation 1) | IRS | PCA Due Date: Mar-2024 |
| Internal Revenue Service: Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission | GAO-19-176 | 3/26/2019 | 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. (Recommendation 4) | IRS | PCA Due Date: Aug-2025 |
| Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers | GAO-19-193 | 3/29/2019 | 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. (Recommendation 10) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers | GAO-19-193 | 3/29/2019 | 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. (Recommendation 1) | 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 | 3/29/2019 | 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. (Recommendation 2) | 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 | 3/29/2019 | 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. (Recommendation 4) | 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 | 3/29/2019 | 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Debt Collection Contracts: IRS Analysis Could Help Improve Program Results and Better Protect Taxpayers | GAO-19-193 | 3/29/2019 | 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. (Recommendation 9) | IRS | Implemented and Awaiting Auditor Verification |
| Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad | GAO-19-180 | 4/1/2019 | 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: 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 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. (Recommendation 4) | IRS | Rejected. IRS disagreed with the recommendation. IRS will continue to observe filings of Form 8938 and, to the extent that there are unnecessary filings, assess options to inform account holders to reduce reporting and filing burdens followed by appropriate steps to implement any selected options. |
| Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad | GAO-19-180 | 4/1/2019 | 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 ensure individuals and FFIs comply with FATCA reporting requirements; assess and mitigate data quality risks from FFIs; improve the quality, management, and accessibility of FATCA data for compliance, research, and other purposes; and establish, monitor, and evaluate compliance efforts involving FATCA data intended to improve voluntary compliance and address noncompliance with FATCA reporting requirements. (Recommendation 3) | 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. |
| Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices | GAO-19-340 | 5/9/2019 | 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. (Recommendation 6) | 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. |

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| Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices | GAO-19-340 | 5/9/2019 | 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. (Recommendation 1) | 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 | 5/9/2019 | 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. (Recommendation 3) | 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 | 5/9/2019 | 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. (Recommendation 5) | 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. |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting | GAO-19-412R | 5/9/2019 | Financial Statements | The Commissioner of Internal Revenue should ensure that appropriate IRS officials establish and implement policies and procedures requiring that corrective actions be documented in the Alarm Maintenance and Testing Certification Report for malfunctioning alarms identified in the annual alarm tests. (Recommendation 19-04) | IRS | On Hold. IRS 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 | 5/9/2019 | Financial Statements | We recommend that the Commissioner of Internal Revenue 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. (Recommendation 19-08) | 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 | 5/9/2019 | Financial Statements | The Commissioner of Internal Revenue should ensure that the appropriate IRS officials implement a validity check in the ISRP system to confirm that RSNs that Data Conversion key entry operators enter into the system have the required 14 digits. (Recommendation 19-11) | 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 | 5/9/2019 | Financial Statements | We recommend that the Commissioner of Internal Revenue 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. (Recommendation 19-12) | 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 | 5/9/2019 | Financial Statements | We recommend that the Commissioner of Internal Revenue 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. (Recommendation 19-01) | 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 | 9/5/2019 | Tax Administration and Compliance | The Commissioner of Internal Revenue should test the ability of the Return Inventory Classification System to facilitate analysis and monitoring of audit data across the operating divisions and to support the IRS's enforcement objectives. (Recommendation 3) | 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 | 9/5/2019 | 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. (Recommendation 4) | 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 | 9/5/2019 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Administration: Taxpayer Input Could Strengthen IRS's Online Services | GAO-20-71 | 12/19/2019 | 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. (Recommendation 5) | 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. |

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| Tax Administration: Taxpayer Input Could Strengthen IRS's Online Services | GAO-20-71 | 12/19/2019 | 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 particular focus on mitigating the risks that were identified in prior pilots of digital communication services, such as challenges in establishing common objectives and enrolling taxpayers. (Recommendation 6) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Administration: Taxpayer Input Could Strengthen IRS's Online Services | GAO-20-71 | 12/19/2019 | 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. (Recommendation 7) | 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 | 1/15/2020 | 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. (Recommendation 2) | 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 | 1/15/2020 | 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. (Recommendation 3) | IRS | PCA Due Date: Jan-2023 |
| 2019 Tax Filing: IRS Successfully Implemented Tax Law Changes but Needs to Improve Service for Taxpayers with Limited-English Proficiency | GAO-20-55 | 1/15/2020 | 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. (Recommendation 4) | 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 | 1/15/2020 | 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |

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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 | 1/15/2020 | 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. (Recommendation 6) | 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 | 1/15/2020 | 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. (Recommendation 8) | 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 | 1/27/2020 | 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. (Recommendation 1) | 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 | 1/27/2020 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Private Pensions: IRS and DOL Should Strengthen Oversight of Executive Retirement Plans | GAO-20-70 | 1/28/2020 | Tax Administration and Compliance | 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. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |
| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | 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. (Recommendation 4) | IRS | Implemented and Awaiting Auditor Verification |

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| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |
| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | Improper Payments | The Commissioner of Internal Revenue should establish customer service-oriented performance goals for resolving business IDT cases. (Recommendation 6) | IRS | Implemented and Awaiting Auditor Verification |
| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | 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. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Identity Theft: IRS Needs to Better Assess the Risks of Refund Fraud on Business-Related Returns | GAO-20-174 | 1/30/2020 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Virtual Currencies: Additional Information Reporting and Clarified Guidance Could Improve Tax Compliance | GAO-20-188 | 2/12/2020 | 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. (Recommendation 1) | IRS | Rejected. IRS disagreed with the recommendation. |
| Virtual Currencies: Additional Information Reporting and Clarified Guidance Could Improve Tax Compliance | GAO-20-188 | 2/12/2020 | Tax Administration and Compliance | The Commissioner of Internal Revenue should clarify the application of reporting requirements under FATCA to virtual currency. (Recommendation 3) | 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 | 2/25/2020 | 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. (Recommendation 3) | 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 | 2/25/2020 | 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. (Recommendation 4) | IRS | Rejected. IRS disagreed with the recommendation. |

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| Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges | GAO-20-103 | 2/25/2020 | 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. (Recommendation 1) | IRS | Rejected. IRS disagreed with the recommendation. 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 | 2/25/2020 | 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. (Recommendation 2) | IRS | Rejected. IRS disagreed with the recommendation. |
| Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting | GAO-20-480R | 5/1/2020 | Financial Statements | We recommend that the Commissioner of Internal Revenue 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. IRS 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 | 5/1/2020 | Financial Statements | We recommend that the Commissioner of Internal Revenue 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 |
| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |

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| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 5) | 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. |
| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 6) | 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. |

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| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 7) | IRS | Rejected. IRS disagreed with the recommendation. |
| Taxpayer Compliance: More Income Reporting Needed for Taxpayers Working through Online Platforms | GAO-20-366 | 5/28/2020 | 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. (Recommendation 1) | IRS | Rejected. IRS disagreed with the recommendation. |
| FY 2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls | GAO-20-377 | 6/1/2020 | 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. (Recommendation 3) | IRS | Implemented and Awaiting Auditor Verification |
| FY 2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls | GAO-20-377 | 6/1/2020 | 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. (Recommendation 9) | IRS | Rejected. |
| FY 2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls | GAO-20-377 | 6/1/2020 | 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. (Recommendation 12) | IRS | Rejected. |
| Tax Exempt Organizations: IRS Increasingly Uses Data in Examination Selection, but Could Further Improve Selection Processes | GAO-20-454 | 6/16/2020 | Banking and Lending | The Commissioner of Internal Revenue should document measurable objectives for using data in selecting exempt organization returns for examination. (Recommendation 1) | 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 | 6/16/2020 | Banking and Lending | 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. (Recommendation 2) | 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 | 6/16/2020 | Banking and Lending | The Commissioner of Internal Revenue should ensure that historical data on examination outcomes are consistently defined and used when doing analysis of examination outcomes. (Recommendation 10) | IRS | Rejected. IRS disagreed with the recommendation. |
| Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status | GAO-20-679 | 9/17/2020 | 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. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status | GAO-20-679 | 9/17/2020 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |

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| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | 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. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | Tax Administration and Compliance | The Commissioner of Internal Revenue should identify performance measures with targets for improving the taxpayer experience that link with the related performance goals. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | 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. (Recommendation 3) | IRS | PCA Due Date: Feb-2024 |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | Tax Administration and Compliance | The Commissioner of Internal Revenue should ensure that taxpayer experience measures reflect the highest-impact taxpayer journeys and key transactions, as consistent with OMB guidance. (Recommendation 4) | IRS | PCA Due Date: Feb-2024 |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | 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. (Recommendation 6) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures | GAO-20-656 | 9/23/2020 | Tax Administration and Compliance | The Commissioner of Internal Revenue should publicly report available information on taxpayer experience performance, including the measures and related targets, for example by providing it on IRS.gov and in IRS publications. (Recommendation 7) | 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 | 10/19/2020 | Tax Administration and Compliance | 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. (Recommendation 1) | IRS | PCA Due Date: Mar-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 research, evaluate, and develop potential recommendations to expand third-party information reporting to include more information on sole proprietor's income and expenses. (Recommendation 2) | IRS | PCA Due Date: Apr-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 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. (Recommendation 4) | 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 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. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |

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| 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. (Recommendation 6) | 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. (Recommendation 7) | 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 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. (Recommendation 8) | IRS | PCA Due Date: Apr-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 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. (Recommendation 9) | 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 | 12/31/2020 | 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. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| Tax Filing: Actions Needed to Address Processing Delays and Risks to the 2021 Filing Season | GAO-21-251 | 3/1/2021 | Tax Administration and Compliance | The Commissioner of Internal Revenue should track business refund processing, such as through IRS's weekly performance tracking. (Recommendation 2) | IRS | Rejected. |
| Tax Filing: Actions Needed to Address Processing Delays and Risks to the 2021 Filing Season | GAO-21-251 | 3/1/2021 | Tax Administration and Compliance | The Commissioner of Internal Revenue should, after completing the barrier assessment in recommendation 3, determine what actions IRS could take to address the barriers and implement those actions, as feasible. (Recommendation 4) | IRS | PCA Due Date: Mar-2024 |
| Tax Filing: Actions Needed to Address Processing Delays and Risks to the 2021 Filing Season | GAO-21-251 | 3/1/2021 | Tax Administration and Compliance | The Commissioner of Internal Revenue should revise IRS's estimates for resolving its backlog of work from the 2020 filing season. (Recommendation 1) | IRS | Rejected. |
| Tax Cuts and Jobs Act: Future Rulemaking Should Provide Greater Detail on Paperwork Burden and Economic Effects of International Business Provisions | GAO-21-277 | 4/28/2021 | Tax Administration and Compliance | The Commissioner of IRS should use future regulatory activity and renewals of PRA authorizations to develop more specific paperwork burden estimates related to TCJA's international provisions. (Recommendation 2) | IRS | Rejected. |
| Tax Cuts and Jobs Act: Future Rulemaking Should Provide Greater Detail on Paperwork Burden and Economic Effects of International Business Provisions | GAO-21-277 | 4/28/2021 | Tax Administration and Compliance | The Commissioner of IRS should, in light of the government wide regulatory review, identify ways to provide public comment opportunities for significant guidance documents when appropriate. (Recommendation 3) | IRS | Rejected. |

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| Management Report: Internal Revenue Service Needs to Improve Financial Reporting and Information System Controls | GAO-21-401R | 5/4/2021 | Financial Statements | The Commissioner of the Internal Revenue Service should reasonably assure that reviews of external third parties' systems reference current documentation that supports IRS assessments of risk. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Facial Recognition Technology: Federal Law Enforcement Agencies Should Better Assess Privacy and Other Risks | GAO-21-518 | 6/3/2021 | Information Technology | The Chief of the Internal Revenue Service's Criminal Investigation Division should implement a mechanism to track what non-federal systems with facial recognition technology are used by employees to support investigative activities. (Recommendation 21) | IRS | Implemented and Awaiting Auditor Verification |
| Facial Recognition Technology: Federal Law Enforcement Agencies Should Better Assess Privacy and Other Risks | GAO-21-518 | 6/3/2021 | Information Technology | The Chief of the Internal Revenue Service's Criminal Investigation Division should, after implementing a mechanism to track non-federal systems, assess the risks of using such systems, including privacy and accuracy-related risks. (Recommendation 22) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should clearly identify TAS's objectives for the upcoming fiscal year in its objectives report. This should include clearly linking objectives to TAS's planned activities. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should define measurable outcomes for TAS's objectives. This may involve aligning TAS's existing performance goals with its objectives, and where gaps may exist, developing new performance goals. (Recommendation 2) | IRS | PCA Due Date: Sept-2023 |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should expand TAS's reporting beyond planned activities to include the actual results it achieved through those activities. This performance reporting should include information to help assess progress toward objectives, including full-year performance data and trend information from past years. (Recommendation 3) | IRS | PCA Due Date: Mar-2023 |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should consult with congressional stakeholders at least once every 2 years and other relevant stakeholders to obtain input on TAS's goals and measures and better understand stakeholders' information needs. (Recommendation 4) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should publish updates on the inventory of IRS's actions taken, partially taken, or not taken in response to recommendations made in the most serious problems section of TAS's annual report. Updates should include how long those actions have remained on the inventory as partially taken and not yet taken, as well as planned completion dates. Updates should also be discussed as part of TAS's annual report. (Recommendation 5) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should better identify in TAS's annual report what statistical data and sections of the report were or were not included in IRS's review. This should include a discussion of whether IRS found the information it reviewed to be valid or methodologically sound. (Recommendation 6) | IRS | Implemented and Awaiting Auditor Verification |
| Taxpayer Advocate Service: Opportunities Exist to Improve Reports to Congress | GAO-21-217 | 6/16/2021 | Tax Administration and Compliance | The National Taxpayer Advocate should update TAS guidance to reflect TAS's current procedures for reviewing annual report sections' statistical data with IRS. (Recommendation 7) | IRS | Implemented and Awaiting Auditor Verification |
| Opportunity Zones: Census Tract Designations, Investment Activities, and IRS Challenges Ensuring Taxpayer Compliance | GAO-22-104019 | 10/7/2021 | Tax Administration and Compliance | The Commissioner of Internal Revenue should direct the Small Business and Self-Employed division to assess the risks that data limitations pose to its Opportunity Zones tax incentive compliance plan and take steps to mitigate those risks. (Recommendation 1) | IRS | Implemented and Awaiting Auditor Verification |

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| Opportunity Zones: Census Tract Designations, Investment Activities, and IRS Challenges Ensuring Taxpayer Compliance | GAO-22-104019 | 10/7/2021 | Tax Administration and Compliance | The Commissioner of Internal Revenue should direct the Small Business and Self-Employed and Large Business and International divisions to research compliance risks posed by high-wealth individuals and large partnerships that are using the Opportunity Zones tax incentive and take appropriate steps to address the risks identified. (Recommendation 2) | IRS | PCA Due Date: Oct-2023 |
| Refined Coal Production Tax Credit: Coordinated Agency Review Could Help Ensure the Credit Achieves Its Intended Purpose | GAO-22-104637 | 12/15/2021 | Tax Administration and Compliance | If Congress extends the refined coal production tax credit, the Commissioner of the IRS should coordinate with Treasury, EPA, and DOE to review the performance of the credit in achieving its intended purpose and identify and implement, as appropriate, any improvements towards achieving that intended purpose, such as adjustments to allowable emissions testing methods. (Recommendation 2) | IRS | Implemented and Awaiting Auditor Verification |
| COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies | GAO-22-105291 | 1/27/2022 | Administration of Program Operations | The Commissioner of Internal Revenue should establish mitigation plans, including indicators, such as a threshold to initiate mitigation activities to timely address any future challenges to processing applications for tentative refund on Forms 1045 and 1139 within the 90-day statutory requirement. See the Tax Relief for Businesses enclosure. (Recommendation 5) | IRS | Rejected. |
| Financial Technology: Agencies Should Provide Clarification on Lenders' Use of Alternative Data [Reissued with revisions on Mar. 12, 2019.] | GAO-19-111 | 12/19/2018 | Banking and Lending | The Comptroller of the Currency should, in coordination with the other federal banking regulators and the Bureau of Consumer Financial Protection and with input from relevant stakeholders, communicate in writing to banks that engage in third-party relationships with fintech lenders on the appropriate use of alternative data in the underwriting process, including issues to consider when selecting types of alternative data to use. (Recommendation 4) | OCC | Implemented and Awaiting Auditor Verification |
| Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture | GAO-19-69 | 1/24/2019 | Banking and Lending | The Chief Counsel should develop a policy for Large Bank Supervision (1) to check employees active conflicts of interests during the staffing process for examinations and other supervisory activities and (2) to document the results of this check. (Recommendation 6) | OCC | Rejected. OCC disagreed with the recommendation. The recommendation shifts responsibility for ensuring compliance with recusal requirements from employees to personnel managing the exam staffing process. Such a shift runs the risk of undermining the expectations of personal responsibility that serves as the core of a government ethics program and a vigilant supervision program. OCC provides training to all employees on the government ethics standards, which includes employees' responsibility to comply with the recusal requirements. |
| Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture | GAO-19-69 | 1/24/2019 | Banking and Lending | The Senior Deputy Comptroller for Large Bank Supervision should revise Large Bank Supervisions policy to require documentation of examination teams internal deliberations that lead to consequential decisions for the bank, such as the decision whether to issue a Matter Requiring Attention, among others. (Recommendation 1) | OCC | Rejected. OCC disagreed with the recommendation. The supervisory conclusions of individual examiners are recorded in their workpapers and conclusion memos. The conclusions reached as a result of internal deliberation and consequential decisions are fully explained in communications to the bank. The ongoing nature of supervision of large banks results in a significant amount of dialogue among OCC staff and between OCC staff and bank management. Spending time documenting those discussions would be extremely time consuming and result in OCC conducting fewer supervisory activities. |

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| Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture | GAO-19-69 | 1/24/2019 | Banking and Lending | The Senior Deputy Comptroller for Large Bank Supervision should revise Large Bank Supervisions policy to require that bank examination teams retain drafts of key documents, including the conclusion memorandum and supervisory letter, that record the supervisory review process. (Recommendation 2) | OCC | Rejected. OCC disagreed with the recommendation. Initial impressions or early assessments of a bank's process or practice often change as examiners gather more facts and develop their analyses over the course of a supervisory activity. Retaining early drafts of conclusion memos and supervisory letters that might not have fully informed conclusions serves little purpose. The risk of regulatory capture is controlled through subjecting supervisory decisions to multiple levels of quality review. Should examiners have concerns regarding the integrity of supervisory matters, established processes exist for having those concerns investigated internally within OCC. |
| Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture | GAO-19-69 | 1/24/2019 | Banking and Lending | The Senior Deputy Comptroller for Large Bank Supervision should revise Large Bank Supervisions policy to require documentation of communications with banks, including those between executive and senior management and banks, that inform supervisory decisions. (Recommendation 3) | OCC | Rejected. OCC disagreed with the recommendation. OCC cannot conclude that extensive documentation of conversations and meeting minutes would improve supervision, or that without such, examiners and management are not considering pertinent information when reaching supervisory conclusions. The influence of meetings and interactions with bankers and other parties during the course of supervisory activities is reflected in the supervisory decisions and conclusions, and documented in supervisory activity procedures, conclusion memos, supervisory letters, reports of examination, and when applicable, in enforcement actions. |

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| Large Bank Supervision: OCC Could Better Address Risk of Regulatory Capture | GAO-19-69 | 1/24/2019 | Banking and Lending | The Senior Deputy Comptroller for Large Bank Supervision should systematically track and monitor Large Bank Supervisions use of informal recommendations. (Recommendation 4) | OCC | Rejected. OCC disagreed with the recommendation. This audit and OCC's independent Enterprise Governance reviews did not identify instances of inappropriate use of recommendations. Examiners make informal recommendations for bank policies that are already acceptable or for products or services that are already satisfactorily governed, constructed, and delivered to customers in compliance with laws and regulations. The suggested enhancement is not an action or change that affects bank safety and soundness, prudent risk management, or compliance with laws and regulations, and therefore tracking and monitoring those recommendations would not be beneficial. |
| Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement | GAO-04-45 | 10/30/2003 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies develop a detailed schedule of all major treaties and other international agreements that obligate the U.S. government to provide cash, goods, or services, or that create other financial arrangements that are contingent on the occurrence or nonoccurrence of future events (a starting point for compiling these data could be the State Department's Treaties in Force). | Treasury - DO | Due Date: Sept-2023 |
| Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement | GAO-04-45 | 10/30/2003 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies classify all such scheduled major treaties and other international agreements as commitments or contingencies. | Treasury - DO | Due Date: Sept-2023 |
| Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement | GAO-04-45 | 10/30/2003 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies disclose in the notes to the CFS amounts for major treaties and other international agreements that have a reasonably possible chance of resulting in a loss or claim as a contingency. | Treasury - DO | Due Date: Sept-2023 |

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| Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement | GAO-04-45 | 10/30/2003 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies disclose in the notes to the CFS amounts for major treaties and other international agreements that are classified as commitments and that may require measurable future financial obligations. | Treasury - DO | Due Date: Sept-2023 |
| Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement | GAO-04-45 | 10/30/2003 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies take steps to prevent major treaties and other international agreements that are classified as remote from being recorded or disclosed as probable or reasonably possible in the CFS. | Treasury - DO | Due Date: Sept-2023 |
| Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined | GAO-05-690 | 9/23/2005 | Tax Administration and Compliance | To ensure that policymakers and the public have the necessary information to make informed decisions and to improve the progress toward exercising greater scrutiny of tax expenditures, the Director of OMB, in consultation with the Secretary of the Treasury, should develop and implement a framework for conducting performance reviews of tax expenditures. In developing the framework, the Director should (1) determine which agencies will have leadership responsibilities to review tax expenditures, how reviews will be coordinated among agencies with related responsibilities, and how to address the lack of credible performance information on tax expenditures; (2) set a schedule for conducting tax expenditure evaluations; (3) re-establish appropriate methods to test the overall evaluation framework and make improvements as experience is gained; and (4) to identify any additional resources that may be needed for tax expenditure reviews. | Treasury - DO | Rejected. No action taken. Treasury deferred to OMB, and OMB disagreed with the recommendations. Treasury requested with GAO in December 2019 to consider closing this recommendation when responding to GAO's request for status updates in support of GAO's annual Duplication of Efforts Report reporting process. |
| Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined | GAO-05-690 | 9/23/2005 | Tax Administration and Compliance | To ensure that policymakers and the public have the necessary information to make informed decisions and to improve the progress toward exercising greater scrutiny of tax expenditures, the Director of OMB, in consultation with the Secretary of the Treasury, should require that tax expenditures be included in the PART process and any future such budget and performance review processes so that tax expenditures are considered along with related outlay programs in determining the adequacy of federal efforts to achieve national objectives. | Treasury - DO | Rejected. No action taken. Treasury deferred to OMB, and OMB disagreed with the recommendations. Treasury requested with GAO in December 2019 to consider closing this recommendation when responding to GAO's request for status updates in support of GAO's annual Duplication of Efforts Report reporting process. |
| Tax Gap: A Strategy for Reducing the Gap Should Include Options for Addressing Sole Proprietor Noncompliance | GAO-07-1014 | 7/13/2007 | Tax Administration and Compliance | The Secretary of the Treasury should ensure that the tax gap strategy includes (1) a segment on improving sole proprietor compliance that is coordinated with broader tax gap reduction efforts and (2) specific proposals, such as the options we identified, that constitute an integrated package. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved | GAO-10-136 | 11/6/2009 | Tax Administration and Compliance | In order to significantly reduce the uncertainty that some taxpayers have about their ability to earn credits for their research activities, the Secretary of the Treasury should issue regulations clarifying the definition of gross receipts for purposes of computing the research credit for controlled groups of corporations. | Treasury - DO | Implemented and Awaiting Auditor Verification |

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| Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved | GAO-10-136 | 11/6/2009 | Tax Administration and Compliance | In order to significantly reduce the uncertainty that some taxpayers have about their ability to earn credits for their research activities, the Secretary of the Treasury should provide additional guidance to more clearly identify what types of activities are considered to be qualified support activities. | Treasury - DO | Rejected. Per GAO's website, Treasury has not issued regulations to clarify what types of activities are considered to be qualified support activities. |
| Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved | GAO-10-136 | 11/6/2009 | Tax Administration and Compliance | In order to significantly reduce the uncertainty that some taxpayers have about their ability to earn credits for their research activities, the Secretary of the Treasury should provide additional guidance to more clearly identify when commercial production of a qualified product is deemed to begin. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements | GAO-13-540 | 6/28/2013 | Financial Statements | To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for identifying and reporting all items needed to prepare the CFS budget statements. | Treasury - DO | PCA Due Date: Sept-2024 |
| Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements | GAO-13-540 | 6/28/2013 | Financial Statements | To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for reporting amounts in the CFS budget statements that are fully consistent with the underlying information in significant federal entities' audited financial statements and other financial data. | Treasury - DO | PCA Due Date: Sept-2028 |
| Information Technology: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings | GAO-14-65 | 11/6/2013 | Administration of Program Operations | To improve the department's implementation of PortfolioStat, in future reporting to OMB, the Secretary of the Treasury should direct the CIO to fully describe the following PortfolioStat action plan elements: (1) consolidate commodity IT spending under the agency CIO and (2) establish criteria for identifying wasteful, low-value, or duplicative investments. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Debt Management: Floating Rate Notes Can Help Treasury Meet Borrowing Goals, but Additional Actions Are Needed to Help Manage Risk | GAO-14-535 | 6/16/2014 | Debt Management | To help minimize Treasury borrowing costs over time by better understanding and managing the risks posed by Treasury floating rate notes and by enhancing demand for Treasury securities, the Secretary of the Treasury should track and report an additional measure of the length of the portfolio that captures the interest rate reset frequency of securities in the portfolio. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements | GAO-14-543 | 6/19/2014 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish a formalized process to require the performance of additional audit procedures specifically focused on intragovernmental activity and balances between federal entities to provide increased audit assurance over the reliability of such information. | Treasury - DO | PCA Due Date: Sept-2026 |
| Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements | GAO-14-543 | 6/19/2014 | Financial Statements | The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish and implement policies and procedures for accounting for and reporting all significant General Fund activity and balances, obtaining assurance on the reliability of the amounts, and reconciling the activity and balances between the General Fund and federal entities. | Treasury - DO | PCA Due Date: Sept-2028 |

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| New Markets Tax Credit: Better Controls and Data Are Needed to Ensure Effectiveness | GAO-14-500 | 7/10/2014 | Administration of Program Operations | The Secretary of the Treasury should issue guidance on how funding or assistance from other government programs can be combined with the NMTC including the extent to which other government funds can be used to leverage the NMTC by being included in the qualified equity investment. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process | GAO-15-51 | 11/20/2014 | Administration of Program Operations | To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should establish procedures to evaluate companies in Stage 2 and Stage 3 under both statutory determination standards when an evaluation in either stage concludes that a company does not meet one of the standards, or document--on a company-specific or more general basis--why the second determination standard is not relevant for determination evaluations. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process | GAO-15-51 | 11/20/2014 | Administration of Program Operations | To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should develop a process to collect information necessary for Stage 1 analysis, as appropriate, from certain nonbank financial companies for which public or regulatory information is otherwise unavailable. For example, FSOC could have companies for which such information is unavailable and that meet certain characteristics (such as quantitative thresholds similar to those used in Stage 1) report necessary information to the Office of Financial Research. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits | GAO-15-74 | 1/27/2015 | Administration of Program Operations | To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review its regulations governing the information contained in relative value statements to ensure these statements provide a meaningful comparison of all benefit options, especially in instances where the loss of certain additional plan benefits may not be disclosed. | Treasury - DO | No Action Taken |
| Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits | GAO-15-74 | 1/27/2015 | Administration of Program Operations | To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review the applicability and appropriateness of allowing sponsors to select a "lookback" interest rate for use in calculating lump sums associated with a lump sum window that can serve to advantage the interests of the sponsor. | Treasury - DO | No Action Taken |
| Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits | GAO-15-74 | 1/27/2015 | Administration of Program Operations | To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should establish a process and a timeline for periodically updating the mortality tables used to determine minimum required lump sums-- including a means for monitoring when experts' views may indicate that mortality tables may have become outdated, and for taking expedited action if warranted. | Treasury - DO | No Action Taken |
| Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services | GAO-15-431 | 5/21/2015 | Information Technology | To help the department effectively manage spending on mobile devices and services, the Secretary of the Treasury should ensure an inventory of mobile devices and services is established department-wide (i.e., all components' devices and associated services are accounted for). | Treasury - DO | Implemented and Awaiting Auditor Verification |

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| Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services | GAO-15-431 | 5/21/2015 | Information Technology | To help the department effectively manage spending on mobile devices and services, the Secretary of the Treasury should ensure procedures to monitor and control spending are established department-wide. Specifically, ensure that (1) procedures include assessing devices for zero, under, and over usage; (2) personnel with authority and responsibility for performing the procedures are identified; and (3) the specific steps to be taken to perform the process are documented. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans | GAO-15-617 | 9/15/2015 | Information Technology | To improve the department's IT savings reinvestment plans, the Secretary of the Treasury should direct the CIO, as part of any future update to the department's IRM strategic plan or equivalent document, to include information regarding the approach to reinvesting savings from the consolidation of commodity IT resources (including data centers) in accordance with OMB's guidance. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| 2015 Tax Filing Season: Deteriorating Taxpayer Service Underscores Need for a Comprehensive Strategy and Process Efficiencies | GAO-16-151 | 12/16/2015 | Tax Administration and Compliance | To improve performance management of taxpayer services, the Secretary of the Treasury should update the Department's performance plan to include overage rates for handling taxpayer correspondence as a part of Treasury's performance goals. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Cloud Computing: Agencies Need to Incorporate Key Practices to Ensure Effective Performance | GAO-16-325 | 4/7/2016 | Information Technology | To help ensure continued progress in the implementation of effective cloud computing SLAs, the Secretaries of Health and Human Services, Homeland Security, Treasury, and Veterans Affairs should direct appropriate officials to develop SLA guidance and ensure key practices are fully incorporated as the contract and associated SLAs expire. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Federal Agencies Need to Address Aging Legacy Systems | GAO-16-468 | 5/25/2016 | Information Technology | To address obsolete IT investments in need of modernization or replacement, the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, State, the Treasury, Transportation, and Veterans Affairs; the Attorney General; and the Commissioner of Social Security should direct their respective agency CIOs to identify and plan to modernize or replace legacy systems as needed and consistent with OMB's draft guidance, including time frames, activities to be performed, and functions to be replaced or enhanced. | Treasury - DO | Rejected. Treasury disagreed with the recommendation. Treasury will develop the corresponding policy once OMB finalizes its guidance. |
| IRS 2017 Budget: IRS Could Improve Presentation of Budget Data in Its Congressional Justification | GAO-16-695 | 7/21/2016 | Budget Management | As Treasury works with IRS to improve the quality and accuracy of budget data, the Secretary of the Treasury should ensure sufficient controls are in place to make certain that the information technology investment reports generated from the SharePoint Investment Knowledge Exchange are accurate. This includes, for example, taking steps to reduce the need for manual corrections to the data. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| 401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings | GAO-17-69 | 10/21/2016 | Administration of Program Operations | To ensure that current vesting policies appropriately balance plans' needs and interests with the needs of workers to have employment mobility while also saving for retirement, Treasury should evaluate the appropriateness of existing maximum vesting policies for account-based plans, considering today's mobile labor force, and seek legislative action to revise vesting schedules, if deemed necessary. The Department of Labor could provide assistance with such an evaluation. | Treasury - DO | On hold. Agreed with the recommendation. Due to lack of legislation authority, the recommendation is put on hold. |

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| IT Workforce: Key Practices Help Ensure Strong Integrated Program Teams; Selected Departments Need to Assess Skill Gaps | GAO-17-8 | 11/30/2016 | Information Technology | The development of strategies for filling the gaps, and succession planning, the Secretary should require the CIO, CHCO, and other senior managers to address the shortfalls in IT workforce planning noted in this report, including the following actions: (1) establish and maintain a workforce planning process; (2) develop competency and staffing requirements for all positions; (3) assess competency and staffing needs regularly; (4) assess gaps in competencies and staffing for all components of the workforce; (5) develop strategies and plans to address gaps in competencies and staffing for all components of the workforce; (6) implement activities that address gaps, including a career path for program managers and special hiring authorities, if justified and cost-effective; (7) monitor the department's progress in addressing competency and staffing gaps; and (8) report to department leadership on progress in addressing competency and staffing gaps for all components of the workforce. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Data Center Optimization: Agencies Need to Address Challenges and Improve Progress to Achieve Cost Savings Goal | GAO-17-448 | 8/15/2017 | Information Technology | The Secretaries of Agriculture, Commerce, Defense, Homeland Security, Energy, HHS, Interior, Labor, State, Transportation, Treasury, and VA; the Attorney General of the United States; the Administrators of EPA, GSA, and SBA; the Director of OPM; and the Chairman of NRC should take action to, within existing OMB reporting mechanisms, complete plans describing how the agency will achieve OMB's requirement to implement automated monitoring tools at all agency-owned data centers by the end of fiscal year 2018. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Agencies Need to Involve Chief Information Officers in Reviewing Billions of Dollars in Acquisitions | GAO-18-42 | 1/10/2018 | Information Technology | The Secretary of the Treasury should ensure that IT acquisition plans or strategies are reviewed and approved according to OMB's guidance. (Recommendation 23) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption | GAO-18-211 | 2/15/2018 | Information Technology | The Secretary of Treasury should take steps to consult with respective sector partner(s), such as the SCC, DHS and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector. (Recommendation 9) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities | GAO-18-93 | 8/2/2018 | Information Technology | The Secretary of the Treasury should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the six areas we identified. (Recommendation 17) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that establish department-wide policy for the level of detail of planned expenditure reporting to the CIO for all transactions that include IT resources. (Recommendation 35) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that include the CIO in the planning and budgeting stages for all programs that are fully or partially supported with IT resources. (Recommendation 36) | Treasury - DO | Implemented and Awaiting Auditor Verification |

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| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, address gaps in the department's FITARA plans by developing and implementing policies and procedures that document the steps the CIO is to take to ensure whether the IT portfolio includes appropriate estimates of all IT resources included in the budget request. (Recommendation 39) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should direct the department CIO to establish, for any OMB common baseline requirements that are related to IT budgeting that have been delegated, a plan that specifies the requirement being delegated, demonstrates how the CIO intends to retain accountability for the requirement, and ensures through quality assurance processes that the delegated official will execute such responsibilities with the appropriate level of rigor. (Recommendation 40) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should direct the Office of the CIO and other offices, as appropriate, to take steps to ensure that the actions taken to comply with OMB's common baseline for implementing FITARA on individual investments are adequately documented. (Recommendation 41) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets | GAO-19-49 | 11/13/2018 | Information Technology | The Secretary of the Treasury should ensure that the Office of the CIO and other offices, as appropriate, establish quality assurance processes--such as data quality checks, reviews of estimation methods, linkages between the IT portfolio and procurement system data, and linkages between the IT portfolio and financial system data--for ensuring the annual IT budget is informed by complete and reliable information on anticipated government labor, contract, and other relevant IT expenditures. (Recommendation 42) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Cybersecurity Workforce: Agencies Need to Accurately Categorize Positions to Effectively Identify Critical Staffing Needs | GAO-19-144 | 3/12/2019 | Human Capital Management | To complete the appropriate assignment of codes to their positions performing IT, cybersecurity, or cyber-related functions, in accordance with the requirements of the Federal Cybersecurity Workforce Assessment Act of 2015, the Secretary of Treasury should take steps to review the assignment of the "000" code to any positions in the department in the 2210 IT management occupational series and assign the appropriate NICE framework work role codes. (Recommendation 17) | Treasury - DO | PCA Due: Sept-2023 |
| Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked | GAO-19-58 | 4/4/2019 | Information Technology | The Secretary of the Treasury should ensure that the CIO of Treasury establishes a consistent and repeatable mechanism to track savings and cost avoidances from the migration and deployment of cloud services. (Recommendation 25) | Treasury - DO | PCA Due Date: Nov-2023 |
| Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals | GAO-19-241 | 4/11/2019 | Information Technology | The Secretary of Treasury should take action to meet the data center optimization metric targets established under DCOI by OMB. (Recommendation 21) | Treasury - DO | On hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. |
| Social Security and Medicare: Improved Schedule Management Needed for More Timely Trust Fund Reports | GAO-19-596 | 7/30/2019 | Administration of Program Operations | The Secretary of the Treasury, as Chairperson of the Boards of Trustees, should work with the other trustees to take steps in consultation with the chief actuaries of SSA and CMS to improve the management of the report development schedule in order to provide the Trustees reports to Congress by the statutory deadline. These steps could include regularly updating the schedule using actual progress and archiving the final iteration of the schedules. (Recommendation 1) | Treasury - DO | Implemented and Awaiting Auditor Verification |

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| Social Security and Medicare: Improved Schedule Management Needed for More Timely Trust Fund Reports | GAO-19-596 | 7/30/2019 | Administration of Program Operations | The Secretary of the Treasury, as Chairperson of the Boards of Trustees, should work with the other trustees to establish a policy to inform Congressional committees of jurisdiction when the trustees determine that the reports are expected to miss the issuance deadline. This outreach should include 1) the factors that are contributing to delays, and 2) the reports' expected issuance dates. (Recommendation 2) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Counternarcotics: Treasury Reports Some Results from Designating Drug Kingpins, but Should Improve Information on Agencies' Expenditures | GAO-20-112 | 12/16/2019 | Terrorism and Financial Crime | The Secretary of the Treasury should ensure that the Office of Foreign Assets Control discloses information about limitations in the consistency and reliability of the agency expenditure data in its annual reports to Congress. (Recommendation 2) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Tax Cuts and Jobs Act: Considerable Progress Made Implementing Business Provisions, but IRS Faces Administrative and Compliance Challenges | GAO-20-103 | 2/25/2020 | Tax Administration and Compliance | The Assistant Secretary of Tax Policy should update Treasury's internal guidance to ensure that Treasury's regulatory impact analyses include examination of the distributional effects of revenue changes when regulations influence tax liability. (Recommendation 5) | Treasury - DO | Rejected. Treasury's Office of Tax Policy disagreed with the report's findings regarding its economic analysis because the Office of Management and Budget (OMB) has confirmed that the analyses underlying Treasury's tax regulations have fully complied with the Memorandum of Agreement with OMB's Office of Information and Regulatory Analysis. |
| Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements | GAO-20-299 | 2/25/2020 | Information Technology | The Secretary of the Treasury should take steps to consult with respective sector partner(s), such as the SCC, DHS, and NIST, as appropriate, to collect and report sector-wide improvements from use of the framework across its critical infrastructure sector using existing initiatives. (Recommendation 10) | Treasury - DO | PCA Due Date: June-2023 |
| Terrorism Risk Insurance: Market Is Stable but Treasury Could Strengthen Communications about Its Processes | GAO-20-364 | 4/20/2020 | Administration of Program Operations | The Director of the Federal Insurance Office should publicly communicate information about when it is considering certifying an event as an act of terrorism under TRIA. (Recommendation 1) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements | GAO-20-586 | 8/25/2020 | Financial Statements | We recommend that the Secretary of the Treasury ensure that the Fiscal Assistant Secretary enhances Treasury's procedures for the aggregate analysis to consider the impact of all amounts not obtained from significant entity audited financial statements on the reliability of the CFS and use the results to determine if audit coverage is needed for any information. (Recommendation 1) | Treasury - DO | PCA Due Date: Sept-2023 |
| Federal Advisory Committees: Actions Needed to Enhance Decision-Making Transparency and Cost Data Accuracy | GAO-20-575 | 9/10/2020 | Administration of Program Operations | The Secretary of the Treasury should require FACA committees under Treasury's purview to provide access to meeting agendas and supporting documents on the committees' websites. (Recommendation 5) | Treasury - DO | PCA Due Date: Jun-2023 |
| Critical Infrastructure Protection: Treasury Needs to Improve Tracking of Financial Sector Cybersecurity Risk Mitigation Efforts | GAO-20-631 | 9/17/2020 | Information Technology | Regarding financial sector cyber risk mitigation efforts, we recommend that the Secretary of the Treasury, in coordination with the Department of Homeland Security and other federal and nonfederal sector partners, track the content and progress of sector wide cyber risk mitigation efforts, and prioritize their completion according to sector goals and priorities in the sector-specific plan. (Recommendation 1) | Treasury - DO | On hold. Agreed with the recommendation. Due to lack of legislation authority, the recommendation is put on hold. |

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| Critical Infrastructure Protection: Treasury Needs to Improve Tracking of Financial Sector Cybersecurity Risk Mitigation Efforts | GAO-20-631 | 9/17/2020 | Information Technology | Regarding the financial sector-specific plan, we recommend that the Secretary of the Treasury, in coordination with the Department of Homeland Security and other federal and nonfederal sector partners, update the financial services sector-specific plan to include specific metrics for measuring the progress of risk mitigation efforts and information on how the sector's ongoing and planned risk mitigation efforts will meet sector goals and requirements, such as requirements for the financial services sector in the National Cyber Strategy Implementation Plan. (Recommendation 2) | Treasury - DO | On hold. Agreed with the recommendation. Due to lack of legislation authority, the recommendation is put on hold. |
| COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions | GAO-20-701 | 9/21/2020 | Recovery Programs | The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should update and refine the estimate of eligible recipients who have yet to file for an economic impact payment to help target outreach and communications efforts. (Recommendation 9) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions | GAO-20-701 | 9/21/2020 | Recovery Programs | The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should make estimates of eligible recipients who have yet to file for an economic impact payment, and other relevant information, available to outreach partners to raise awareness about how and when to file for economic impact payments. (Recommendation 10) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| COVID-19: Urgent Actions Needed to Better Ensure an Effective Federal Response | GAO-21-191 | 11/30/2020 | Recovery Programs | The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should begin tracking and publicly reporting the number of individuals who were mailed an economic impact payment notification letter and subsequently filed for and received an economic impact payment, and use that information to inform ongoing outreach and communications efforts. (Recommendation 5) | Treasury - DO | PCA Due Date: June-2023 |
| Financial Stability: Agencies Have Not Found Leveraged Lending to Significantly Threaten Stability but Remain Cautious Amid Pandemic | GAO-21-167 | 12/16/2020 | Banking and Lending | The Secretary of the Treasury, as Chairperson of FSOC and in consultation with FSOC members, should incorporate regular scenario-based exercises designed to evaluate individual FSOC member and collective capabilities for responding to crises into its risk-assessment activities. These could include tabletop exercises that assume increased financial risks under plausible macroeconomic and financial conditions that may require multiple regulators to respond. (Recommendation 1) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Venezuela: Additional Tracking Could Aid Treasury's Efforts to Mitigate Any Adverse Impacts U.S. Sanctions Might Have on Humanitarian Assistance | GAO-21-239 | 2/4/2021 | Administration of Program Operations | The Secretary of the Treasury should ensure that the Director of Treasury's Office of Foreign Assets Control systematically tracks information on inquiries made to its compliance call center and email account, including the specific sanctions program and the subject matter of the inquiry, such as humanitarian assistance, to identify trends and recurrent issues. (Recommendation 1) | Treasury - DO | PCA Due Date: June-2023 |
| Tax Cuts and Jobs Act: Future Rulemaking Should Provide Greater Detail on Paperwork Burden and Economic Effects of International Business Provisions | GAO-21-277 | 4/28/2021 | Tax Administration and Compliance | The Secretary of the Treasury, in consultation with IRS, should ensure that relevant data are used to develop quantitative estimates of the benefits and costs for future regulations related to TCJA's international provisions, or any reviews Treasury or IRS may conduct for regulations already issued. (Recommendation 1) | Treasury - DO | Rejected. The regulatory review process is currently under review by OMB in consultation with executive agencies. Treasury and the IRS will continue to comply with any applicable review and analysis requirements for regulatory actions that result from that review. |

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| COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity | GAO-21-551 | 7/19/2021 | Recovery Programs | The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should release interim findings on the effectiveness of the notices it sent in September 2020 to nonfilers who are potentially eligible for economic impact payments; incorporate that analysis into Internal Revenue Service outreach efforts as appropriate; and then, if necessary, release an update based on new analysis after the 2021 filing season. See the Economic Impact Payments enclosure. (Recommendation 9) | Treasury - DO | On Hold. Per GAO's website, as of December 2021, Treasury has started to analyze the income tax filing responses of individuals who were mailed the first-round EIP outreach letters in September 2020, and said that preliminary results-which could change as more data become available-suggest that the letters to non-filers modestly increased take-up of the first-round EIP. |
| COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response | GAO-22-105051 | 10/27/2021 | Recovery Programs | The Secretary of the Treasury should develop policies and procedures to determine when to act on warrants obtained as part of the loan program for aviation and other eligible businesses to benefit the taxpayers. See the Loans for Aviation and Other Eligible Businesses enclosure. (Recommendation 12) | Treasury - DO | PCA Due Date: Mar-2023 |
| COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response | GAO-22-105051 | 10/27/2021 | Recovery Programs | The Secretary of the Treasury should develop policies and procedures to determine when to act on warrants obtained as part of the Payroll Support Program to provide appropriate compensation to the federal government. See the Payroll Support Assistance to Aviation Businesses enclosure. (Recommendation 13) | Treasury - DO | PCA Due Date: Mar-2023 |
| COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response | GAO-22-105051 | 10/27/2021 | Recovery Programs | The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should estimate the number of individuals, including nonfilers, who are eligible for advance child tax credit payments, measure the 2021 participation rate based on that estimate, and use that estimate to develop targeted outreach and communications efforts for the 2022 filing season; the participation rate could include individuals who opt in and out of the advance payments. See the Advance Child Tax Credit and Economic Impact Payments enclosure. (Recommendation 15) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| COVID-19: Lessons Learned from Interior and Treasury's Administration of CARES Act Funds Could Improve Federal Emergency Relief to Tribes | GAO-22-104349 | 10/29/2021 | Recovery Programs | The Secretary of the Treasury should document in the agency's tribal consultation policy that Treasury will consult with tribes on data the agency is considering for use in policy decisions with tribal implications, including consulting on how to identify any data limitations and address them, as appropriate. (Recommendation 1) | Treasury - DO | PCA Due Date: Mar-2023 |
| COVID-19: Lessons Learned from Interior and Treasury's Administration of CARES Act Funds Could Improve Federal Emergency Relief to Tribes | GAO-22-104349 | 10/29/2021 | Recovery Programs | The Secretary of the Treasury should document in the agency's tribal consultation policy how and when agency officials are to communicate with tribes about how tribal input from consultation was considered in agency decision-making, and provide the basis for any agency decisions. (Recommendation 2) | Treasury - DO | PCA Due Date: Mar-2023 |
| Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov | GAO-22-104702 | 11/8/2021 | Administration of Program Operations | The Secretary of the Treasury should design and implement a process to periodically inform agencies about unlinked data to help agencies reconcile and resolve data linkage differences between transaction and submission data on USAspending.gov. (Recommendation 2) | Treasury - DO | PCA Due Date: May-2023 |
| Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov | GAO-22-104702 | 11/8/2021 | Administration of Program Operations | The Secretary of the Treasury should ensure that identifiers and database keys (e.g., unique award key) used for financial assistance awards result in display outputs on USAspending.gov that are accurate and complete. (Recommendation 3) | Treasury - DO | Implemented and Awaiting Auditor Verification |

| Report Title | Report Number | Issue Date | Audit Area | GAO Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|--------------------------------------|--|---------------|---|
| Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov | GAO-22-104702 | 11/8/2021 | Administration of Program Operations | The Secretary of the Treasury, in consultation with the Director of OMB, should disclose on USAspending.gov that it does not validate the data it collects from external government-wide reporting systems (e.g., FPDS) and displays on USAspending.gov and, therefore, the imported data may not always align with the data standards, definitions, and requirements established in the OMB and Treasury guidance. (Recommendation 6) | Treasury - DO | PCA Due Date: Jan-2023 |
| Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov | GAO-22-104702 | 11/8/2021 | Administration of Program Operations | The Secretary of the Treasury should disclose on USAspending.gov that changes in the data submission and reporting guidance and requirements over time may affect the completeness, consistency, and quality of specific data elements. (Recommendation 8) | Treasury - DO | PCA Due Date: Jan-2023 |
| Refined Coal Production Tax Credit: Coordinated Agency Review Could Help Ensure the Credit Achieves Its Intended Purpose | GAO-22-104637 | 12/15/2021 | Tax Administration and Compliance | If Congress extends the refined coal production tax credit, the Secretary of the Treasury should coordinate with IRS, EPA, and DOE to review the performance of the credit in achieving its intended purpose and identify and implement, as appropriate, any improvements towards achieving that intended purpose, such as adjustments to allowable emissions testing methods. (Recommendation 1) | Treasury - DO | No Action Taken |
| Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness | GAO-22-104127 | 12/16/2021 | Administration of Program Operations | The Secretary of the Treasury should develop and implement website promotion efforts that are clearly targeted toward the USAspending.gov user personas that it has previously identified. (Recommendation 1) | Treasury - DO | PCA Due Date: Dec-2024 |
| Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness | GAO-22-104127 | 12/16/2021 | Administration of Program Operations | The Secretary of the Treasury should develop and implement training that targets the specific needs of USAspending.gov user personas, and make training (including existing resources such as its Analyst's Guide to Federal Spending Data prominent on the USAspending.gov website. (Recommendation 2) | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness | GAO-22-104127 | 12/16/2021 | Administration of Program Operations | The Secretary of the Treasury should add a broad website search function to USAspending.gov to help users find content on the website. (Recommendation 3) | Treasury - DO | PCA Due Date: Dec-2026 |
| Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness | GAO-22-104127 | 12/16/2021 | Administration of Program Operations | The Secretary of the Treasury should develop and implement approaches to make known data limitation disclosures more prominent and easily accessible to USAspending.gov users. (Recommendation 4) | Treasury - DO | PCA Due Date: Jan-2023 |
| Housing Finance System: Future Reforms Should Consider Past Plans and Vulnerabilities Highlighted by Pandemic | GAO-22-104284 | 1/13/2022 | Recovery Programs | The Secretary of the Treasury, as part of developing future housing finance reform plans, should consider recommendations from the 2019 plans that could help address system vulnerabilities and ensure future plans address all GAO framework elements. (Recommendation 1) | Treasury - DO | PCA Due Date: Jan-2023 |

APPENDIX 2

Good Accounting Obligation in Government Act Report for Fiscal Year 2024 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 |
|--|---------------|------------|--------------------------------------|---|----------------|--|
| BILL AND COIN MANUFACTURING: BEP Improved Governance and Oversight over Note Development and Production But Challenges Remain | OIG-20-023 | 12/31/2019 | Administration of Program Operations | We recommend the Director of the Bureau of Engraving and Printing (BEP) finalize the required 5 year update of the memorandum of understanding (MOU) with the Board of Governors of the Federal Reserve System (Board) to formalize BEP and the Board's responsibilities and authorities related to notes including activities, procedures, and obligations related to the annual production, destruction, and research and development of notes. | BEP | PCA Due Date: Oct-2023 |
| 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 | Ensure the ACD charter is updated in a timely manner, and as needed, to ensure roles, responsibilities, and current practices such as the attendance of ACD monthly meetings by appropriate personnel are clearly defined and communicated to its members. | BEP | PCA Due Date: Oct-2023 |
| 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. | D.C. Pensions | PCA Due Date: Mar-2023 - ODCP's service provider at the Bureau of the Fiscal Service (Fiscal Service) is currently implementing an enterprise-wide logging solution, which is necessary for remediation of the database audit logging deficiency. Fiscal Service plans to complete their final phase of the logging solution in August of 2023. ODCP will continue to work with Fiscal Service on the policies and procedures surrounding database audit log monitoring once the full capabilities of the enterprise-wide logging solution have been realized. |
| INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit | OIG-20-003FS | 10/25/2019 | Information Technology | Bureau of the Fiscal Service (Fiscal Service) management should protect the confidentiality and integrity of transmissions by encrypting Fiscal Service System 2 data in transit as required by NIST 800-53, Rev. 4. (Recommendation #7) | Fiscal Service | Implemented |
| 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 (FY 2018 recommendation #1). | 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 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) (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 | 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 (FY 2018 recommendation #18). | 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 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 |
| 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 (FY 2018 recommendation #12). | 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 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 (FY 2018 recommendation #2). | 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 (FY 2018 recommendation #6). | 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 over changes and monitor update access to all key system datasets (FY 2018 recommendation #4). | 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 (FY 2018 recommendation #20). | 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 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 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 (FY 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 develop procedures and documentation to establish who is responsible and how effective security is achieved for controls (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 | 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 (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 | 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 (FY 2018 recommendation #16). | 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 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-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 (FY 2018 recommendation #3). | 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 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-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 (FY 2018 recommendation #19). | 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 (FY 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 finalize policies and procedures to review audit logs of production DB2 servers. | 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 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 (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 | 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 | 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 (FY 2018 recommendation #21). | 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 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-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 (2018 recommendation #24). | 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 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-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 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 |
| 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-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 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-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 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-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 remove and disable the two users' access immediately. | 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 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-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 retain evidence of recertification of all users. | 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 (FY 2018 recommendation #17). | 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 review and establish access permissions to the mainframe system and security software based on the principle of least privilege access (FY 2018 recommendation #13). | 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 (FY 2018 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 | 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 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-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 (FY 2018 recommendation #23). | 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 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 (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 | 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 (FY 2018 recommendation #8). | 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 (updated FY 2018 recommendation #9). | 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 (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 | 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 (FY 2018 recommendation #7). | 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 (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 | The Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service management remove duplicate and excessive permissions in the mainframe security software database (FY 2018 recommendation #11). | 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 (FY 2018 recommendation #10). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should address resource constraints and prioritize efforts to perform reviews within the annual timeframe in accordance with the Payment Information Repository (PIR) System Security Plan (SSP). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should complete its periodic review of the Payment Information Repository (PIR) user access within the annual timeframe in accordance with the PIR System Security Plan (SSP). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should conduct a review of the UNIX Mid-Tier production servers to validate that backups are scheduled for all servers based on the frequency defined in the Enterprise Information Technology Infrastructure (EITI) System Security Plan (SSP) for the full fiscal year. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should consider resource constraints and prioritize efforts to perform timely audit logging reviews in accordance to policy and procedures. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should design and implement a control to automatically disable the Judgment Fund Internet Claims System (JFICS) application user accounts after 120 days of inactivity. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should disseminate policy and procedures related to the use of a Plan of Action and Milestones (POA&M) or formal risk acceptance to the appropriate personnel determined above to enforce the respective vulnerability management 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should perform a review of the current system environment against the Configuration Management Database (CMDB) to ensure that all information system components are inventoried. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should perform a risk assessment over the subject matter and determine the appropriate personnel to be responsible for developing a Plan of Action & Milestones (POA&M) or formal risk acceptance for vulnerabilities identified. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should perform a risk assessment over the subject matter and determine the appropriate personnel to be responsible for monitoring and updating the Configuration Management Database (CMDB). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should retain evidence to demonstrate Payment Information Repository (PIR) auditable events are reviewed on a weekly basis as required by the PIR Security Log standard operating procedure (SOP). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should retain evidence to demonstrate that access is disabled in a timely manner in accordance with the Judgment Fund Internet Claims System (JFICS) System Security Plan (SSP). | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should review the current population of Judgment Fund Internet Claims System (JFICS) accounts and disable application user access that has been inactive for greater than 120 days. | 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 2020 and 2019 | OIG-21-021 | 02/02/2021 | Financial Statements | Fiscal Service management should update policy and procedures related to the above recommendations and disseminate the documentation to enforce such policy and procedures. | Fiscal Service | PCA Due Date: Mar-2024 |
| INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit | OIG-16-010MNT | 11/12/2015 | Information Technology | KPMG LLP recommends that United States Mint (U.S. Mint) management, for the selected system, ensure that its third-party cloud service provider provides Federal Information Security Modernization Act of 2014 (FISMA)-related artifacts to demonstrate FISMA compliance to the U.S. Mint security compliance team. (Recommendation 23) | Mint | PCA Due Date: Mar-2023 |
| 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 sufficient controls to ensure supervisors/managers are held accountable for the completion of the role-based specialized information technology (IT) security training by their employees with security roles and responsibilities. (Recommendation #14) | Mint | PCA Due Date: Sep-2023 |
| 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 finalize and implement its bureau-wide privacy program that includes a strategic organizational privacy plan for implementing applicable privacy control and procedures in accordance with NIST 800-53. (Recommendation #12) | Mint | PCA Due Date: Sep-2023 |

| 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 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: Jun-2023 |
| 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: Jun-2023 |
| 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: Jun-2023 |
| FINANCIAL MANAGEMENT: Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-017 | 12/07/2021 | Financial Statements | United States Mint (Mint) management should implement controls to ensure that expenses and related accruals are appropriately accounted for and reported in the Mint's financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP). | Mint | PCA Due Date: Dec-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 | The Independent Public Accountant (IPA) recommends that Treasury Inspector General for Tax Administration (TIGTA) management establish a current enterprise baseline of software and related configurations for the TIGTA System. (See finding #6, recommendation #9) | TIGTA | PCA Due Date: Dec-2022 |
| GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented | OIG-16-059 | 09/29/2016 | Security | 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: Apr-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 | Implemented - Jan-2023 |
| 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-2023 |

| Report Title | Report Number | Issue Date | Audit Area | OIG Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|--------------------------------------|---|---------------|---|
| 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: Feb-2023 |
| 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 |
| 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 | Implemented and Awaiting Auditor Verification |
| 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 | Implemented and Awaiting Auditor Verification |
| 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 | PCA Due Date: Mar-2023 |
| 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 | PCA Due Date: Mar-2023 |
| 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 | PCA Due Date: Mar-2023 |
| 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 | PCA Due Date: Mar-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 | PCA Due Date: Mar-2023 |
| 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: June-2023 |
| 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 | PCA Due Date: Sep-2023 |
| 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 Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) (Uniform Guidance). | Treasury - DO | No Action Taken - Jefferson Parish still does not have a RESTORE award that this finding can be applied to. |
| 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: Mar-2024 |
| 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: Mar-2024 |
| 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: Sep-2023 |
| FINANCIAL MANAGEMENT: Audit of Treasury's Compliance With the PIIA Requirements for Fiscal Year 2020 | OIG-21-028 | 05/28/2021 | Improper Payments | Treasury's RCG should work with Fiscal Service management to revise its controls over the review and approval process to verify the quantitative risk assessment includes sufficient supporting documentation to substantiate Fiscal Service's improper payment amount derived from its non-statistical sampling methodology. | Treasury - DO | No Action Taken - Quantitative Risk Assessments are no longer required. |

| Report Title | Report Number | Issue Date | Audit Area | OIG Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|--------------------------------------|--|---------------|---|
| DATA Act: Treasury Submitted Higher Quality Non-IRS Data in its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed | OIG-22-008 | 11/08/2021 | Administration of Program Operations | Treasury continue working with TEOAF to ensure proper submission of Equitable Sharing financial assistance awards on USAspending.gov. | Treasury - DO | PCA Due Date: Oct-2023 |
| FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-012 | 11/15/2021 | Financial Statements | The Acting Assistant Secretary for Management (Acting ASM) and Acting Chief Financial Officer (Acting CFO) should ensure that the Bureau of the Fiscal Service (Fiscal Service) implements requisite corrective actions to resolve control deficiencies over its cash management and debt information systems. Separate reports with additional details and recommendations for corrective action were provided to Fiscal Service management. | Treasury - DO | PCA Due Date: Sep-2023 |
| FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-012 | 11/15/2021 | Financial Statements | The Acting Assistant Secretary for Management (ASM) and Acting Chief Financial Officer (CFO) should ensure that the Internal Revenue Service (IRS) and the Bureau of the Fiscal Service (Fiscal Service) develop and implement remediation plans outlining actions to be taken to resolve noncompliance with the federal financial management system requirements and the resources and responsible organizational units for such planned actions. Separate reporting with recommendations was provided to IRS and Fiscal Service management to address the noncompliance with the federal financial management system requirements. | Treasury - DO | PCA Due Date: Sep-2023 |
| FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-012 | 11/15/2021 | Financial Statements | The Acting Assistant Secretary for Management (ASM) and Acting Chief Financial Officer (CFO) should ensure that the Internal Revenue Service (IRS) implements corrective actions to resolve the control deficiencies at IRS. A separate report was provided to IRS management detailing the conditions identified and recommendations to address the significant deficiency. | Treasury - DO | PCA Due Date: Sep-2023 |
| FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-014 | 12/01/2021 | Financial Statements | Departmental Offices (DO) management should develop, document, and implement procedures that enforce the timeframe for removing or disabling system (e.g., FARS) access of terminated users. This may include timely notification from DO management to system (e.g., FARS) management of user's termination dates. | Treasury - DO | Implemented Apr-2022 |
| FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-014 | 12/01/2021 | Financial Statements | Departmental Offices (DO) management should establish a timeframe requirement for removing or disabling system (e.g., FARS) access of terminated employees and contractors that is from the user's effective termination date. This established timeframe requirement should be included in the DO Information Technology Security Policy Handbook (DO-910) policy. | Treasury - DO | PCA Due Date: Sep-2023 |
| FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-014 | 12/01/2021 | Financial Statements | To assist management in mitigating the risk of potential inaccurate reporting and noncompliance with public laws, management should complete a full review of all Treasury Account Symbols (TAS), compare all attributes to the Federal Account Symbols and Titles (FAST) book, and create policies and procedures to adequately document the review of new TASs. | Treasury - DO | Implemented and Awaiting Auditor Verification |
| Audit of the Office of D.C Pensions' Financial Statements for Fiscal Years 2021 and 2020 | OIG-22-015 | 12/07/2021 | Financial Statements | ODCP management enhance 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. | Treasury - DO | PCA Due Date: Dec-2023 |

APPENDIX 3

Good Accounting Obligation in Government Act Report for Fiscal Year 2024 Budget Justification Submission Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|---|---------------|------------|--------------------------------------|--|---------------|------------------------|
| 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: Dec-2023 |
| Active Directory Oversight Needs Improvement And Criminal Investigation Computer Rooms Lack Minimum Security Controls | 2018-20-034 | 06/27/2018 | Security | 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: Sep-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: Sep-2023 |
| 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: Feb-2024 |
| 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: Jan-2023 |
| Controls Over The Management And Security Of Official Passports Need Improvement | 2020-10-051 | 08/26/2020 | Security | 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-2023 |
| Additional Security Processes Are Needed To Prevent Unauthorized Release Of Tax Information Through The Income Verification Express Service Program | 2021-45-017 | 02/16/2021 | Security | The Commissioner, Wage and Investment Division, should ensure that IVES Program internal guidelines are updated in the Internal Revenue Manual to include key processes and procedures. | IRS | PCA Due Date: Feb-2023 |
| Oversight Of Reported Sexual Harassment Allegations Needs Improvement | 2021-IE-R001 | 03/29/2021 | Administration of Program Operations | Deputy Commissioner for Operations Support should review all relevant policies and procedures and ensure that guidance on how to address sexual harassment allegations is available to all employees. | IRS | PCA Due Date: Jun-2023 |
| Criminal Restitution Assessment Procedures Need Improvement | 2021-30-033 | 06/07/2021 | Tax Administration and Compliance | The Commissioner, Small Business/Self-Employed Division, should establish monitoring procedures to provide reasonable assurance that all interest and penalties incorrectly assessed to RBA accounts are removed. | IRS | PCA Due Date: Jul-2023 |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|---|---------------|------------|-----------------------------------|---|---------------|------------------------|
| Controls Over The Internal Revenue Service Contractor Tax Check Process Need To Be Improved | 2021-10-039 | 06/11/2021 | Procurement Management | The Chief Procurement Officer should coordinate with the Treasury SDO to identify a required time frame and sample format for what information should be included in the reports the IRS provides on contractors with Federal tax delinquencies. The Chief Procurement Officer should also revise the IRSAP PGI to specify a required time frame for the reporting to the SDO and include a sample reporting format to help ensure that all required information is included. | IRS | PCA Due Date: Dec-2022 |
| Efforts To Address The Compliance Risk Of Underreporting Of S Corporation Officers' Compensation Are Increasing, But More Action Can Be Taken | 2021-30-042 | 08/11/2021 | Tax Administration and Compliance | The Deputy Commissioner for Services and Enforcement should evaluate the benefits of creating controls to identify invalid S corporations and mitigate the risk of noncompliance when shareholders are found to be nonresident aliens. | IRS | PCA Due Date: Oct-2024 |
| Fiscal Year 2021 Statutory Audit Of Compliance With Legal Guidelines Restricting The Use Of Records Of Tax Enforcement Results | 2021-30-052 | 08/26/2021 | Tax Administration and Compliance | The Deputy Commissioner for Operations Support should ensure that internal procedures and controls are documented, established, and implemented as soon as possible and no later than the currently established due date of December 23, 2021. | IRS | PCA Due Date: Feb-2023 |
| Effects Of The Covid-19 Pandemic On Business Tax Return Processing Operations | 2021-46-064 | 09/02/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should evaluate the feasibility to direct additional types of payments from Tax Processing Centers to lockbox sites. This evaluation should also assess the feasibility of directing payments received by field office employees to lockbox sites for processing. | IRS | PCA Due Date: Jan-2023 |
| Addressing Complex And Inconsistent Earned Income Tax Credit And Additional Child Tax Credit Rules May Reduce Unintentional Errors And Increase Participation | 2021-40-070 | 09/23/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should modify the language in soft notices sent to individuals who claim a multiple-use child's TIN to instruct individuals to amend their return if they determine the child's TIN was used in error. | IRS | PCA Due Date: Dec-2022 |
| Addressing Complex And Inconsistent Earned Income Tax Credit And Additional Child Tax Credit Rules May Reduce Unintentional Errors And Increase Participation | 2021-40-070 | 09/23/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should establish processes to notify individuals who claim a multiple-use child's TIN to the potential theft of their child's identity and provide actions they can take to report the theft and protect their child's identity from future misuse. | IRS | PCA Due Date: Dec-2022 |
| The Data At Rest Encryption Program Has Made Progress With Identifying Encryption Solutions, But Project Management Needs Improvement | 2021-20-066 | 09/27/2021 | | The Chief Information Officer should ensure that data at rest is encrypted prior to being transferred from the IRS to the PCAs. | IRS | PCA Due Date: Aug-2023 |
| Fiscal Year 2021 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies | 2021-30-069 | 09/27/2021 | Tax Administration and Compliance | The Director, Collection Inventory, Delivery and Selection, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that the ACS will block levies for which the final CDP notice is reversed or disqualified. | IRS | PCA Due Date: May-2023 |
| Fiscal Year 2021 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies | 2021-30-069 | 09/27/2021 | Tax Administration and Compliance | The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming changes are implemented to block the issuance of levies when previous CDP notices were reversed and not reissued. | IRS | PCA Due Date: Feb-2023 |
| Enterprise Case Management Deployed Its Initial Release, But Process Improvements Are Needed For Future Releases | 2021-20-059 | 09/30/2021 | Information Technology | The Chief Information Officer and the Co-Director, Enterprise Digitization - Case Management Office (EDCMO), should ensure that the ECM program optimizes and fully implements the selected SAFE configuration's core competencies. | IRS | PCA Due Date: Mar-2023 |
| Enterprise Case Management Deployed Its Initial Release, But Process Improvements Are Needed For Future Releases | 2021-20-059 | 09/30/2021 | Information Technology | The Chief Information Officer and the Co-Director, Enterprise Digitization - Case Management Office (EDCMO), should ensure that quantifiable metrics are in place to allow traceability of the ECM program progress from planning through decommissioning. | IRS | PCA Due Date: Sep-2023 |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|-----------------------------------|---|---------------|------------------------|
| Fiscal Year 2020 Digital Accountability And Transparency Act Reporting Compliance | 2022-10-003 | 10/29/2021 | Information Technology | The Chief Financial Officer and the Chief Procurement Officer should jointly continue with efforts to implement the automated quality review program and use the results of the quality reviews to guide training focused on high error rate elements. | IRS | PCA Due Date: Dec-2022 |
| Fiscal Year 2020 Digital Accountability And Transparency Act Reporting Compliance | 2022-10-003 | 10/29/2021 | Information Technology | The Chief Financial Officer; the Taxpayer Advocate; and the Commissioner, Wage and Investment Division, should jointly develop a standardized template for documenting quality assurance reviews and use the results of these reviews to guide training focused on high error elements. | IRS | PCA Due Date: Feb-2023 |
| Fiscal Year 2020 Digital Accountability And Transparency Act Reporting Compliance | 2022-10-003 | 10/29/2021 | Information Technology | The Chief Financial Officer; the Taxpayer Advocate; and the Commissioner, Wage and Investment Division, should jointly implement procedures requiring 1) source documentation be provided to support the detailed grantee obligation information and 2) the reconciliation between grantee award amounts reported to the HHS and the detailed grantee obligation information provided by the grant program offices for posting. | IRS | PCA Due Date: Feb-2023 |
| Procedures To Address Employee Misconduct Were Followed, But Resolution Time And Quality Review Need Improvement | 2022-10-011 | 12/15/2021 | Security | The Director, Human Capital Office LERN, should explore options and collaborate with the appropriate stakeholders to automate employee misconduct case processes, including elevation to higher level supervisors when appropriate; and upon implementation, train LERN employees to use the system features to improve case timeliness. | IRS | PCA Due Date: Dec-2022 |
| Procedures To Address Employee Misconduct Were Followed, But Resolution Time And Quality Review Need Improvement | 2022-10-011 | 12/15/2021 | Security | The Director, Human Capital Office LERN, should revise the PQMS review sheets to ensure that weighted formulas and calculations accurately represent the circumstances of the case and management priorities. | IRS | PCA Due Date: Dec-2022 |
| Procedures To Address Employee Misconduct Were Followed, But Resolution Time And Quality Review Need Improvement | 2022-10-011 | 12/15/2021 | Security | The Director, Human Capital Office LERN, should ensure that the quality review process for employee misconduct provides management with sufficient detail to identify areas needing improvements and is conducted by individuals who do not have responsibility for the activities being evaluated. | IRS | PCA Due Date: Dec-2022 |
| Vulnerability Scanning And Remediation Processes Need Improvement | 2022-20-006 | 12/21/2021 | Information Technology | The Chief Information Officer should establish an entity to oversee enterprise-wide vulnerability remediation to ensure that vulnerabilities are remediated within required time frames, POA&Ms and RBDs are documented as required, and vulnerability remediation metrics are reviewed and reported to appropriate leadership. | IRS | PCA Due Date: Sep-2023 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should update the Schedule LEP instructions to clearly communicate to taxpayers when they may expect to begin receiving notices and letters in their preferred language. | IRS | PCA Due Date: Jan-2023 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should implement a procedure for translation specialists to ensure the accuracy of translated notices and letters prior to placing the program into production. | IRS | PCA Due Date: Jan-2023 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should implement a more centralized and structured approach that includes an assessment of factors including high-volume notices and letters issued to taxpayers to ensure that frequently issued notices and letters as well as those that have significant impact on the taxpayer are translated into Spanish. | IRS | PCA Due Date: Dec-2025 |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|-----------------------------------|---|---------------|------------------------|
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should increase outreach to IRS employees encouraging the use of Form 14162 to evaluate OPI service provided to LEP taxpayers. | IRS | PCA Due Date: Jan-2023 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should establish a process for LEP taxpayers to provide feedback on their experience using the OPI service. | IRS | PCA Due Date: Dec-2025 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should establish a customer satisfaction measurement system to assess the overall satisfaction with OPI service. | IRS | PCA Due Date: Dec-2025 |
| Increased Availability Of Tax Resources And Information For Limited English Proficient And Visually Impaired Taxpayers Has Enhanced Assistance, But Additional Improvements Are Needed | 2022-40-008 | 12/21/2021 | Tax Administration and Compliance | The Commissioner, Wage and Investment Division, should establish specific performance measures and goals to effectively assess the assistance provided to LEP and visually impaired taxpayers. | IRS | PCA Due Date: Dec-2025 |
| Oversight Of The Low-Income Housing Tax Credit Program Can Be Improved | 2022-30-012 | 01/26/2022 | Improper Payments | The Commissioner, Small Business/Self-Employed Division, should establish an effective quality review system for the processing of LIHTC forms received from the HCAs and building owners to identify areas requiring corrective action, employee training, or outreach. | IRS | PCA Due Date: Oct-2023 |
| Oversight Of The Low-Income Housing Tax Credit Program Can Be Improved | 2022-30-012 | 01/26/2022 | Improper Payments | The Commissioner, Small Business/Self-Employed Division, should establish an examination selection process for business owners submitting questionable Forms 8609-A that do not correspond to Forms 8609. | IRS | PCA Due Date: Feb-2023 |
| Oversight Of The Low-Income Housing Tax Credit Program Can Be Improved | 2022-30-012 | 01/26/2022 | Improper Payments | The Commissioner, SB/SE Division, should determine the feasibility of establishing an examination selection process for taxpayers submitting questionable LIHTC claims on Forms 3800 that do not correspond to supporting Forms 8609-A or pass through Schedules K-1. | IRS | PCA Due Date: Oct-2023 |
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should work with the IRS Information Technology organization to ensure that ITIN managers receive complete RTS extracts for use in the monthly reviews to identify ITIN applications with duplicate entity information or supporting documents. | IRS | PCA Due Date: Dec-2022 |
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should review the 5,298 tax returns TIGTA identified for which the IRS incorrectly allowed retroactive credit claims and take steps to ensure that these erroneous benefits are recovered. | IRS | PCA Due Date: Jun-2023 |
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should review the 6,688 ITINs TIGTA identified and take appropriate actions to ensure that these ITINs do not remain active unless the individual can demonstrate a continued tax filing need. | IRS | PCA Due Date: Jan-2023 |
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should review the 910 ITINs TIGTA identified that were not deactivated as required and revoke or deactivate them as appropriate. | IRS | PCA Due Date: Dec-2022 |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|--|---------------|------------|-----------------------------------|--|---------------|---|
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should review the 2,118 ITINs TIGTA identified that were deactivated in error and reactivate as appropriate. | IRS | PCA Due Date: Mar-2023 |
| Administration Of The Individual Taxpayer Identification Number Program | 2022-40-013 | 01/26/2022 | Improper Payments | The Commissioner, Wage and Investment Division, should ensure that the taxpayers associated with the 2,118 ITINs who had a tax return rejected because their ITIN was no longer valid receive the benefits to which they are entitled. | IRS | PCA Due Date: Sep-2023 |
| Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program | 2016-40-028 | 03/31/2016 | Tax Administration and Compliance | The Deputy Commissioner for Services and Enforcement should revise identification processes to include sole proprietor information from Form SS-4 to identify individual tax refunds to offset to business tax debt. | IRS | On Hold. IRS agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Programming was requested on 09/05/2019. On 7/19/2022 UWR 436236 implementation date was changed to 1/11/2024. |
| 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. IRS 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. UWR 238245 was denied and as of 12/9/22 UWRs 967210 and 967212 are open with implementation dates of 12/31/2023 and 9/30/2024. |
| 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. IRS agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Programming was partially implemented in October 2020. UWR 238245 was denied. As of 12/9/22 UWR 967210 and 967212 are open with implementation dates of 12/31/2023 and 9/30/2024. |
| 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. IRS 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: https://www.irs.gov/pub/irs-utl/2021-2022-pgp-initial.pdf |
| Improvements Are Needed In The Withholding Compliance Program | 2018-30-072 | 09/20/2018 | Tax Administration and Compliance | The Commissioner, Small Business/Self-Employed Division, should analyze the current selection criteria used by the WHCS to determine if the taxpayers identified for systemic lock-in letter issuance are the best use of limited resources. This would include potentially identifying taxpayers with multiple years of underwithholding and the percentage of inventory that includes nonfilers. | IRS | On Hold. Although the IRS agrees with the recommendation, funding constraints prevent the Service from implementing the systemic changes required to carry out the recommendation. |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|---|---------------|------------|--------------------------------------|--|---------------|---|
| 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. IRS agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Due to Information Technology resource limitations and competing priorities, this request for a new National Account Profile (NAP) Alimony Recipient Indicator cannot be accommodated this year. New programming will be requested for the 2024 filing season. |
| 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. IRS agreed with the recommendation. Due to funding constraints, the recommendation is put on hold. Due to Information Technology resource limitations and competing priorities, this request for a new National Account Profile (NAP) Alimony Recipient Indicator cannot be accommodated this year. New programming will be requested for the 2024 filing season. |
| 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. Due to funding constraints, The Office of Taxpayer Correspondence (OTC) will be pursuing an alternative solution to suppress non-statutory correspondence from generating on accounts with an undeliverable mail indicator (UD). OTC has provided requirements to Integrated Automated Technologies (IAT) to revise the existing IAT Letter Tool used to generate CRX Letters to display a warning message and prevent issuance when the account contains a UD indicator. Additionally, OTC will work with the various Business Units to update IRM guidance and materials pertaining to the issuance of CRX letters with actions needed when a UD indicator is present. |

| Report Title | Report Number | Issue Date | Audit Area | TIG 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. IRS 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. As of 12/9/22 UWR 86629 is open with a implementation date of 10/1/2023. |
| 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. IRS agreed with the recommendation but currently on hold awaiting input from other agencies. |
| 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. IRS 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. UWR 435645 is open with an implementation date of January 2023. |

| Report Title | Report Number | Issue Date | Audit Area | TIG 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 retain and provide access to historical ERS data, including actions taken by tax examiners. | IRS | On Hold. IRS 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. Due to competing priorities, such as the workload imposed by the Inflation Reduction Act, the programming described in this recommendation will not be accepted by IT before 2024 for filing season 2025. The information described in the recommendation is already available, but not in the consolidated format TIGTA recommends. Its availability at this time is complicated and therefore inefficient to use during the filing season. Submission Processing (SP) continues to search for the methods available to accomplish the intent of the recommendation and is exploring the use of a utility for audit files created during processing by Error Resolution. |
| Additional Security Processes Are Needed To Prevent Unauthorized Release Of Tax Information Through The Income Verification Express Service Program | 2021-45-017 | 02/16/2021 | Security | The Commissioner, Wage and Investment Division, should implement a process to compare electronically signed transcript requests received from IVES Participants to a current list of all IVES Participants allowed to submit electronically signed requests to prevent the processing of any requests submitted by IVES Participants that are not approved to participate in the electronic signature program. | IRS | On Hold. Hold is released and Corrective Action is scheduled to be implemented 1/15/2023. |

| Report Title | Report Number | Issue Date | Audit Area | TIG Recommendation | Bureau/Office | Implementation Status |
|---|---------------|------------|------------|---|---------------|---|
| Additional Security Processes Are Needed To Prevent Unauthorized Release Of Tax Information Through The Income Verification Express Service Program | 2021-45-017 | 02/16/2021 | Security | The Commissioner, Wage and Investment Division, should allocate sufficient resources to the IVES Program to perform suitability checks that are consistent with other IRS programs at the time of enrollment and implement a continuous tax compliance check to ensure that they remain suitable for the program. | IRS | On Hold. Software is in development that supports e-signature verification. Form 4506-C and its instructions are in review for publishing with clear indication of electronic signature usage. Completion is set for January 15, 2023. To ensure the master participant listing has E-signature declaration entries for all participants, in April 2022 we sent request for updating certifications to participants missing declaration entries. Once updated, this will be used in the EFS software to ensure requestors have E-signature authority/validation. 12/8/22 Additional staffing was acquired resulting in completion of the E-Signature Audit, Suitability Audit, and Compliance Review for 2022. All determination letters were sent to the affected participants. We will continue to use detail in the appropriate personnel each year to ensure these reviews/audits are completed annually. The EFS program was updated with the E-Signature indicator for all qualifying participants to ensure the processors only process qualifying E-Signature requests. |

APPENDIX 4

Good Accounting Obligation in Government (GAO-IG) Act Report for Fiscal Year 2024 Budget Justification Submission Reconciliation with Treasury IGs' Semi-annual Report (SAR) to Congress

| | GAO-IG Act Report | SAR (September, 2022 issue) |
|--------------------|--|--|
| Reporting Criteria | As required by the GAO-IG Act, this report includes recommendations that remained unimplemented for one year or more from the budget justification submission date. This date for the fiscal year 2024 budget is estimated at 1/31/2023, therefore this report includes recommendations that remained unimplemented since their issuance on or before 1/31/2022. | 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 2022 SAR had a reporting end date of 9/30/2022, and therefore includes all recommendations that remained unimplemented since their issuance on or before 3/31/2022. |
| System of Records | Treasury's Joint Audit Management Enterprise System | Treasury's Joint Audit Management Enterprise System |
| OIG | A total 102 recommendations with unimplemented, and implemented and awaiting auditor verification | A total of 161 unimplemented recommendations |
| TIGTA | A total of 59 unimplemented recommendations | A total of 137 unimplemented recommendations |

Appendix 5: 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 |
| APTC | Advanced Premium Tax Credit |
| 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 |
| CARS | Central Accounting Reporting System |
| 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 |
| CHCO | Chief Human Capital Officer |
| CI | Criminal Investigation |
| CIO | Chief Information Officer |
| CIR | Collections Information Repository |
| CJ | Congressional Justification |
| CMS | Centers for Medicare & Medicaid Services |

| Abbreviation | Description |
|----------------|--|
| 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 |
| DOE | Department of Energy |
| DOL | Department of Labor |
| E OPF | electronic Official Personnel Folders |
| EA | Enterprise Architecture |
| ECM | Enterprise Case Management |
| 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 |
| ERS | Error Resolution System |
| ESP | Enterprise Standards Profile |
| EUSS | End User Systems and Services |
| EZ/EC | Empowerment Zone and Enterprise Community program |
| 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 |

| Abbreviation | Description |
|----------------|---|
| 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 |

| Abbreviation | Description |
|--------------|---|
| IRM | Information Resources Management |
| IRM | Internal Revenue Manual |
| IRS | Internal Revenue Service |
| IRSAP PGI | IRS Acquisition Policy and Procedures Guidance and Information |
| 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 |
| IVES | Income Verification Express Service |
| 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 |
| LERN | Labor/Employee Relations and Negotiations |
| 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 |
| NICE | National Initiative for Cybersecurity Education |
| 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 |

| Abbreviation | Description |
|--------------|--|
| 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 |
| OPI | Over-the-Phone Interpreter |
| 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 |
| RC | Renewal Community Program |
| 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 |

| Abbreviation | Description |
|--------------|--|
| 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 |
| SDO | Suspension and Debarment Official |
| 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 |
| TCJA | Tax Cuts and Jobs Act |
| 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 |
| TPSO | Third Party Settlement Organization |
| TRIA | Terrorism Risk Insurance Act |
| 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 |

| Abbreviation | Description |
|--------------|---------------------------------|
| 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 |