

Good Accounting Obligation in Government Act Report for FY 2025 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
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	PCA Due Date: Apr-2025
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. In December 2019, Treasury requested that GAO 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. In December 2019, Treasury requested that GAO 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
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

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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
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
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
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 GraphQLy, 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

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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
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	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 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	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 Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	6/28/2013	Financial Statements	To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for identifying and reporting all items needed to prepare the CFS budget statements.	Fiscal Service	PCA Due Date: Sept-2028

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Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	6/28/2013	Financial Statements	To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for reporting amounts in the CFS budget statements that are fully consistent with the underlying information in significant federal entities' audited financial statements and other financial data.	Fiscal Service	PCA Due Date: Sept-2028
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
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
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	6/19/2014	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish a formalized process to require the performance of additional audit procedures specifically focused on intragovernmental activity and balances between federal entities to provide increased audit assurance over the reliability of such information.	Fiscal Service	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.	Fiscal Service	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
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

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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 an inventory of mobile devices and services is established department-wide (i.e., all components' devices and associated services are accounted for).	Treasury - DO	Implemented and Awaiting Auditor Verification
Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	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
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
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
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

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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
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
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
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

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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
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	On Hold. OCIO is coordinating with OPE to update Departmental Acquisition Procedures. Dependent on refresh cycle for DTAP.
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. From CFO: W&I is in the process of developing and testing solutions that will resolve this recommendation. W&I anticipates closure of this recommendation within the next year.
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.
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 2017 Budget: IRS Could Improve Presentation of Budget Data in Its Congressional Justification	GAO-16-695	7/21/2016	Administration of Program Operations	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

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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 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
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

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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
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	On Hold. Will evaluate as priorities and budgets warrant.
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 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	To facilitate the analysis of gaps between current skills and future needs, the development of strategies for filling the gaps, and succession planning, the Secretary of the Treasury should require the Chief Information Officer, Chief Human Capital Officer, and other senior managers as appropriate to address the shortfalls in IT workforce planning noted in this report, including the following actions: (1) establish and maintain a workforce planning process; (2) develop competency and staffing requirements for all positions; (3) assess competency and staffing needs regularly; (4) assess gaps in competencies and staffing for all components of the workforce; (5) develop strategies and plans to address gaps in competencies and staffing for all components of the workforce; (6) implement activities that address gaps, including a career path for program managers and special hiring authorities, if justified and cost-effective; (7) monitor the department's progress in addressing competency and staffing gaps; and (8) report to department leadership on progress in addressing competency and staffing gaps for all components of the workforce.	Treasury - DO	PCA Due Date: Sept-2026
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
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
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
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

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Information Technology: IRS Needs to Take Additional Actions to Address Significant Risks to Tax Processing	GAO-18-298	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	Implemented and Awaiting Auditor Verification
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
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
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
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
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
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	On Hold. From W&I: There are no updates to this response and no changes to the status of development plans from IT. Capabilities covered by Phases 2 and 3 were added to the TSO business capabilities data call in October.
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

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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
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
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
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
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	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
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-2025

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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: Sept-2027
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
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 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
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
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
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 on hold.
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
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

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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
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
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
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	On Hold. From CFO: 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. With resources available through the Inflation Reduction Act funding, the IRS will complete a long-term strategy and plan for modernizing the information technology components of the unpaid assessments deficiency and establish a timeline for full implementation. IRS is 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.
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

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	GAO-19-49	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
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
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

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Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	GAO-19-58	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	On Hold. Pending completion of implementation of automated cloud expenditure reporting in TBM along with refreshed guidance related to quarterly IDC data collection and reporting.
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 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.

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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 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.
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
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
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
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
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
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

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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 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
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
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
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: Jun-2024
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
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
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

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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
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
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

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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	Implemented and Awaiting Auditor Verification
Employment-Related Identity Fraud: Improved Collaboration and Other Actions Would Help IRS and SSA Address Risks	GAO-20-492	5/6/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should modify the title of IRS's employment-related identity theft action code 525 to reflect the type of employment-related identity fraud encompassed by this action code. (Recommendation 1)	IRS	Implemented and Awaiting Auditor Verification
Employment-Related Identity Fraud: Improved Collaboration and Other Actions Would Help IRS and SSA Address Risks	GAO-20-492	5/6/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess and document the feasibility of incorporating additional checks into its automated checks of employment-related identity fraud for populations at risk of employment-related identity fraud, such as children, elderly, deceased persons, and individuals associated with multiple wage records. (Recommendation 2)	IRS	Implemented and Awaiting Auditor Verification
Employment-Related Identity Fraud: Improved Collaboration and Other Actions Would Help IRS and SSA Address Risks	GAO-20-492	5/6/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess and document the costs and benefits of using the Withholding Compliance Program (WHC) to address compliance risks posed by potential employment-related identity fraudsters who owe taxes and take appropriate action, as needed. (Recommendation 3)	IRS	Rejected
Employment-Related Identity Fraud: Improved Collaboration and Other Actions Would Help IRS and SSA Address Risks	GAO-20-492	5/6/2020	Tax Administration and Compliance	The Commissioner of Internal Revenue should modify Automated Underreporter (AUR) to include wage discrepancy checks for victims of employment-related identity fraud once IRS has updated AUR's legacy programming code. (Recommendation 4)	IRS	Rejected
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

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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 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	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 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 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
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
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: Jun-2024
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: Jan-2024
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)	Fiscal Service	PCA Due Date: Sept-2024

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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 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 sectorwide 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 on hold.
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 <i>National Cyber Strategy Implementation Plan.</i> (Recommendation 2)	Treasury - DO	On hold. Agreed with the recommendation. Due to lack of legislation authority, the recommendation is on hold.
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

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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
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
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
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
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: Sep-2024
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	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 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	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 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: Sep-2024
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
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
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: May-2025
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	No further action will be taken

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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: Sep-2024
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	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 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
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: Jun-2023
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

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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 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.
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
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: Sept-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 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: Sept-2027
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
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

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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
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
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	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 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 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
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have SB/SE provide more specific guidance on when SB/SE should use various managerial review tools and the frequency with which such reviews should be conducted on high-priority matters such as those surrounding micro-captive insurance arrangements. (Recommendation 1)	IRS	Rejected
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have LB&I adopt formal managerial reviews of its audits and establish methods and procedures for recording and analyzing managerial review data that allow it to isolate high-priority cases, including micro-captive insurance audits, and use the data to assess the quality of its audits. (Recommendation 2)	IRS	Rejected
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have SB/SE and LB&I subject a sample of their micro-captive insurance audits to a formal quality review process. Based on the findings of this review, SB/SE and LB&I should take corrective action to remedy any deficiencies. (Recommendation 3)	IRS	Rejected

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Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have SB/SE design and implement an identification and tracking method in EQRS to allow agency officials to readily identify and compare managerial reviews of microcaptive promoter investigations, both to other micro-captive promoter investigations, and promoter investigations generally, and use the data to assess the quality of its promoter investigations. (Recommendation 4)	IRS	Rejected
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have LB&I adopt formal managerial reviews of micro-captive insurance promoter investigations, establish a reliable way to store and track managerial review data of promoter investigations that allows it to isolate high priority cases, issue guidance on how often and by what method such investigations should be subjected to managerial review, and use the data to assess the quality of its promoter investigations. (Recommendation 5)	IRS	Rejected
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have SB/SE develop a method to assess the quality of promoter investigations and apply this method to micro-captive promoter investigations. Based on these reviews, SB/SE should take corrective action to remedy any deficiencies uncovered in its analysis. (Recommendation 6)	IRS	Rejected
Abusive Tax Schemes: IRS Could Improve Its Reviews of Offshore Insurance Audits and Investigations	GAO-22-104180	3/23/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should have LB&I establish and implement metrics on promoter investigation quality and subject a set of micro-captive promoter penalty investigations to formal quality review procedures to establish a baseline measure of micro-captive promoter investigation quality. Based on these reviews, LB&I should take corrective action to remedy any deficiencies uncovered in its analysis. (Recommendation 7)	IRS	Rejected
Cyber Insurance: Action Needed to Assess Potential Federal Response to Catastrophic Attacks	GAO-22-104256	6/21/2022	Information Technology	The Director of the Federal Insurance Office should work with the Director of the Cybersecurity and Infrastructure Security Agency to produce a joint assessment for Congress on the extent to which the risks to the nation's critical infrastructure from catastrophic cyberattacks, and the potential financial exposures resulting from these risks, warrant a federal insurance response. (Recommendation 2)	Treasury - DO	PCA Due Date: Jan-2024
COVID-19: IRS Implemented Tax Relief for Employers Quickly, but Could Strengthen Its Compliance Efforts	GAO-22-104280	5/17/2022	Recovery Programs	The Commissioner of Internal Revenue should develop an integrated project management plan for the COVID-19 credits to improve IRS's ability to manage and plan compliance efforts related to these credits. The plan should include measurable objectives, key activities to support accomplishment of objectives, including documenting stakeholder involvement, knowledge sharing, and integrated change control; and details surrounding measuring, tracking, or reviewing the performance of the project, such as steps to verify if the actions of the plan were successful at mitigating compliance risks IRS identified. (Recommendation 1)	IRS	Rejected

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
COVID-19: IRS Implemented Tax Relief for Employers Quickly, but Could Strengthen Its Compliance Efforts	GAO-22-104280	5/17/2022	Recovery Programs	The Commissioner of Internal Revenue should document the processes being used to address compliance risks associated with Employee Retention Credit and leave credit claims on adjusted employment tax returns. (Recommendation 2)	IRS	Implemented and Awaiting Auditor Verification
COVID-19: IRS Implemented Tax Relief for Employers Quickly, but Could Strengthen Its Compliance Efforts	GAO-22-104280	5/17/2022	Recovery Programs	The Commissioner of Internal Revenue should document the processes being used to address compliance risks associated with the Employee Retention Credit and leave credits that rely on wages that cannot be used for other tax credits. (Recommendation 3)	IRS	Implemented and Awaiting Auditor Verification
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	No further action taken
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	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 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	Implemented and Awaiting Auditor Verification
Banking Services: Regulators Have Taken Actions to Increase Access, but Measurement of Actions' Effectiveness Could Be Improved	GAO-22-104468	2/14/2022	Banking and Lending	The Comptroller of the Currency should complete efforts to develop and implement performance measures to cover the agency's key efforts for its strategic objective to promote financial inclusion through fair access to financial services including Project REACH that reflect leading practices, including demonstrating results, measuring outcomes, and providing useful information for decision-making. (Recommendation 3)	OCC	PCA Due Date: Mar-2024
Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics	GAO-22-104553	5/18/2022	Tax Administration and Compliance	The Secretary of the Treasury, as part of the department's work on equity analysis of tax policy, should evaluate the feasibility of alternative methods, such as interagency data sharing or surveys, for producing secure, linked taxpayer and demographic data. (Recommendation 1)	Treasury - DO	PCA Due Date: Sept-2024
Tax Equity: Enhanced Evaluation Could Improve Outreach to Small Business Owners	GAO-22-104582	8/3/2022	Recovery Programs	The Commissioner of IRS should evaluate IRS's outreach efforts to very small businesses and owners with diverse backgrounds, using relevant and complete information, to inform future outreach. (Recommendation 1)	IRS	Rejected

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Implementation Status of Government Accountability Office (GAO) Recommendations

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
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 further action will be taken
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
International Development Association: Additional Information Sharing Could Enhance U.S. Treasury Oversight of Key Risks	GAO-22-104657	6/2/2022	Administration of Program Operations	The Secretary of the Treasury should direct the U.S. Executive Director of IDA to work with the other Executive Directors to request additional information underlying IDA's loan loss model—including key assumptions of the model and sensitivity analyses of model results necessary to conduct oversight of IDA's financial sustainability. (Recommendation 1)	Treasury - DO	Implemented and Awaiting Auditor Verification
International Development Association: Additional Information Sharing Could Enhance U.S. Treasury Oversight of Key Risks	GAO-22-104657	6/2/2022	Administration of Program Operations	The Secretary of the Treasury should direct the U.S. Executive Director of IDA to work with other Executive Directors to request information from IDA on steps it is taking to account for uncertainty in certain debt data, such as incomplete information on loan terms and state-owned enterprise debt, as it measures the risks of borrowers defaulting. (Recommendation 2)	Treasury - DO	Implemented and Awaiting Auditor Verification
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: Feb-2024
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	PCA Due Date: Sept-2024
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	Implemented and Awaiting Auditor Verification

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Implementation Status of Government Accountability Office (GAO) Recommendations

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Fair Lending: Opportunities Exist to Enhance OCC's Oversight of Banks' Lending Practices	GAO-22-104717	6/21/2022	Banking and Lending	The Comptroller of the Currency should ensure the Compliance Risk Policy Division and the Office of Midsize and Community Bank Supervision establish time frames for carrying out their plan to centrally track information on midsize and community bank fair lending examination screening, selection, and outcomes. The Compliance Risk Policy Division should use this information to analyze its screening and selection processes on an ongoing basis to ensure an appropriate balance of (1) effective identification of fair lending deficiencies and violations and (2) efficiency given available resources. (Recommendation 2)	OCC	PCA Due Date: Jun-2026
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a process to identify and analyze the underlying causes for taxpayer errors on returns and address them, as appropriate and feasible, with input from internal and external stakeholders. (Recommendation 1)	IRS	Rejected
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should direct responsible IRS business units to regularly identify, monitor, and report on the primary reasons for individual and business-related refund interest payments and associated dollar amounts, and report this information, as appropriate, to IRS leadership, Treasury, and Congress. (Recommendation 2)	IRS	Rejected
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should take steps to reduce the amount of refund interest paid for those cases within IRS's control. (Recommendation 3)	IRS	Implemented and Awaiting Auditor Verification
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should work with Treasury to develop and implement a modernization plan for "Where's My Refund" that fully addresses taxpayer needs and requirements. (Recommendation 4)	IRS	Implemented and Awaiting Auditor Verification
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should estimate time frames for resolving IRS's correspondence backlog, monitor and update these estimates periodically, and communicate this information to taxpayers and stakeholders. (Recommendation 5)	IRS	Implemented and Awaiting Auditor Verification
Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges	GAO-22-104938	4/11/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue and appropriate IRS stakeholders should develop and communicate a plan for providing in-person taxpayer services relative to IRS's plans for expanded virtual customer service options, and costs and benefits. (Recommendation 6)	IRS	Implemented and Awaiting Auditor Verification
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	No further action will be taken

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	GAO-22-105065	9/22/2022	Administration of Program Operations	The Secretary of the Treasury should fully define and document a process for ensuring that the senior agency official for privacy, or other designated privacy official, reviews IT capital investment plans and budgetary requests. (Recommendation 35)	Treasury - DO	PCA Due Date: Jan-2024
Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	GAO-22-105065	9/22/2022	Administration of Program Operations	The Secretary of the Treasury should fully define and document a process for ensuring that the senior agency official for privacy or other designated privacy official is involved in assessing and addressing the hiring, training, and professional development needs of the agency with respect to privacy. (Recommendation 36)	Treasury - DO	PCA Due Date: Jan-2024
Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	GAO-22-105065	9/22/2022	Administration of Program Operations	The Secretary of the Treasury should incorporate privacy into an organization-wide risk management strategy that includes a determination of risk tolerance. (Recommendation 37)	Treasury - DO	PCA Due Date: Jan-2024
Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	GAO-22-105065	9/22/2022	Administration of Program Operations	The Secretary of the Treasury should establish a time frame for fully defining the role of the senior agency official for privacy or other designated privacy official in reviewing and approving system categorizations, overseeing privacy control assessments, and reviewing authorization packages, and document these roles. (Recommendation 38)	Treasury - DO	PCA Due Date: Jan-2024
Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	GAO-22-105065	9/22/2022	Administration of Program Operations	The Secretary of the Treasury should fully develop and document a privacy continuous monitoring strategy. (Recommendation 39)	Treasury - DO	PCA Due Date: Jan-2024
IRS Free File Program: IRS Should Develop Additional Options for Taxpayers to File for Free	GAO-22-105236	4/28/2022	Tax Administration and Compliance	The Commissioner of IRS should seek agreement with FFI on incorporating recommended taxpayer experience improvements and relevant practices from guidelines for federal digital services, such as the 21st Century Integrated Digital Experience Act requirements regarding access for users with disabilities. (Recommendation 1)	IRS	PCA Due Date: Feb-2026
IRS Free File Program: IRS Should Develop Additional Options for Taxpayers to File for Free	GAO-22-105236	4/28/2022	Tax Administration and Compliance	The Commissioner of IRS should seek agreement with FFI on eliminating the MOU provision requiring IRS to notify FFI immediately if it commits funding to offer services for free to taxpayers. (Recommendation 2)	IRS	Rejected
IRS Free File Program: IRS Should Develop Additional Options for Taxpayers to File for Free	GAO-22-105236	4/28/2022	Tax Administration and Compliance	The Commissioner of IRS should, before the expiration of the current Free File MOU in October 2023, work with relevant stakeholders to identify and develop additional options for free online filing of tax returns that would reflect current guidelines for federal digital services. (Recommendation 3)	IRS	Rejected
COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies	GAO-22-105291	1/27/2022	Recovery Programs	The Secretary of the Treasury should design and implement processes, such as post-payment reviews or recovery audits, to help ensure timely identification and recovery of overpayments made by grantees to households, landlords, or utility providers in the Emergency Rental Assistance programs. See the Emergency Rental Assistance enclosure. (Recommendation 1)	Treasury - DO	Implemented and Awaiting Auditor Verification

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies	GAO-22-105291	1/27/2022	Recovery Programs	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
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Secretary of the Treasury should document policies and procedures for providing information to the Office of Management and Budget to better enable it to annually update the Compliance Supplement, that include steps for (1) establishing management's expectations of staff competence for key roles (e.g., relevant knowledge, skills and abilities) and providing ongoing training, and (2) agency officials proactively involving internal stakeholders (e.g., the inspector general, general counsel and chief financial officer) and external stakeholders (e.g., the audit community) when developing audit procedures, prior to submitting drafts to the Office of Management and Budget, in order to ensure the guidance meets users' needs. See the Single Audit Compliance Supplement enclosure. (Recommendation 6)	Treasury - DO	Implemented and Awaiting Auditor Verification
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Secretary of the Treasury should document a comprehensive plan that includes timely and sufficient policies and procedures for monitoring recipients of the CPF to provide assurance that funds are being used in compliance with laws, regulations, agency guidance, and award terms and conditions, including ensuring that funds are being used for allowable purposes. See the Capital Projects Fund enclosure. (Recommendation 7)	Treasury - DO	Implemented and Awaiting Auditor Verification
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Secretary of the Treasury should develop and implement written procedures to monitor Homeowner Assistance Fund participants' programs and uses of funds for compliance with program requirements and improper payments. See the Homeowner Assistance Fund enclosure. (Recommendation 8)	Treasury - DO	Implemented and Awaiting Auditor Verification
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Secretary of the Treasury, in coordination with the Commissioner of Internal Revenue, should enhance collaboration among departmental components for refundable tax credit communication and outreach efforts by including relevant participants and clearly defining participant outcomes, roles, and responsibilities. See the Advance Child Tax Credit and Economic Impact Payments enclosure. (Recommendation 13)	Treasury - DO	Implemented and Awaiting Auditor Verification

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Commissioner of Internal Revenue should enhance internal collaboration among its stakeholder outreach and education offices for refundable tax credit communications and outreach efforts by clearly establishing outcomes, roles and responsibilities, and developing resources to facilitate joint interactions and methods to document information sharing. See the Advance Child Tax Credit and Economic Impact Payments enclosure. (Recommendation 14)	IRS	Implemented and Awaiting Auditor Verification
COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	GAO-22-105397	4/27/2022	Recovery Programs	The Commissioner of Internal Revenue should collect sufficient, relevant, and comparable data on the usefulness and accessibility of its communications and outreach efforts for refundable tax credits and use these data to develop performance metrics to assess the effectiveness of ongoing efforts. See the Advance Child Tax Credit and Economic Impact Payments enclosure. (Recommendation 15)	IRS	Rejected
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
Emergency Rental Assistance: Additional Grantee Monitoring Needed to Manage Known Risks	GAO-22-105490	2/10/2022	Recovery Programs	The Secretary of the Treasury, in consultation with the Treasury Inspector General, should develop and implement procedures to monitor and evaluate ERA grantees' controls, including through the reallocation process. The monitoring procedures should include information on the minimum internal control systems expected for ERA grantees that rely on self-attestation and other administrative flexibilities that could increase risks of improper payments. (Recommendation 1)	Treasury - DO	PCA Due Date: Jun-2024
Management Report: Improvements Needed in Controls over the Processes Treasury and OMB Used to Prepare the U.S. Consolidated Financial Statements	GAO-22-105851	8/16/2022	Financial Statements	We recommend that the Fiscal Assistant Secretary of the Treasury enhance existing policies and procedures to reasonably assure appropriate accounting and reporting for significant, unusual transactions or events, such as changes in legislation, affecting the CFS. (Recommendation 1)	Fiscal Service	PCA Due Date: Sept-2026
Management Report: Improvements Needed in Controls over the Processes Treasury and OMB Used to Prepare the U.S. Consolidated Financial Statements	GAO-22-105851	8/16/2022	Financial Statements	We recommend that the Fiscal Assistant Secretary of the Treasury enhance Treasury's procedures for analyzing uncorrected misstatements to identify all known uncorrected misstatements, by line item and on all of the affected current year and prior year financial statements, during the CFS preparation process. (Recommendation 2)	Fiscal Service	PCA Due Date: Sept-2025

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Management Report: Improvements Needed in Controls over the Processes Treasury and OMB Used to Prepare the U.S. Consolidated Financial Statements	GAO-22-105851	8/16/2022	Financial Statements	We recommend that the Fiscal Assistant Secretary of the Treasury enhance Treasury's procedures for analyzing uncorrected misstatements to consider the effect of uncorrected misstatements by line item and on all of the affected current year and prior year financial statements. (Recommendation 3)	Fiscal Service	PCA Due Date: Sept-2025
Management Report: Improvements Needed in Controls over the Processes Treasury and OMB Used to Prepare the U.S. Consolidated Financial Statements	GAO-22-105851	8/16/2022	Financial Statements	We recommend that the Fiscal Assistant Secretary of the Treasury enhance existing policies and procedures to support CFS disclosure decisions related to explaining significant fluctuations and disaggregating line item components in note tables. (Recommendation 5)	Fiscal Service	PCA Due Date: Sept-2024
Management Report: IRS Should Test Videoconference Visits with Paid Preparers	GAO-22-105978	7/14/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should pilot test and evaluate the costs, benefits, and challenges of using videoconferencing technology for its education and compliance visits with paid preparers. (Recommendation 1)	IRS	PCA Due Date: Dec-2024
Management Report: IRS Should Test Videoconference Visits with Paid Preparers	GAO-22-105978	7/14/2022	Tax Administration and Compliance	If IRS finds the benefits outweigh the costs, IRS should implement the use of videoconferencing as a method for conducting and potentially expanding its education and compliance visits with paid preparers. (Recommendation 2)	IRS	PCA Due Date: May-2025
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-2024
Working Dogs: Federal Agencies Need to Better Address Health and Welfare	GAO-23-104489	10/19/2022	Administration of Program Operations	The Secretary of the Treasury should direct all of the Department of the Treasury's agencies with contractor-managed working dog programs to ensure that all 18 issues GAO identified as important to the health and welfare of working dogs are addressed, as appropriate, in future contracts. (Recommendation 18)	IRS	PCA Due Date: Apr-2027
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should test preparer education and compliance treatments in the Refundable Credits Return Preparer Strategy program that use digital services and assess the results of any tests. Examples include warning letters and secure document uploads. (Recommendation 1)	IRS	PCA Due Date: Dec-2024
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a performance measure for the Refundable Credits Return Preparer Strategy program to assess how its preparer treatments affect compliance with due diligence requirements over time. (Recommendation 2)	IRS	PCA Due Date: Feb-2024
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should define and document program elements of the Refundable Credits Return Preparer Strategy program, including its goals, objectives, activities, and performance measures. (Recommendation 3)	IRS	PCA Due Date: Feb-2024

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Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop a long-term plan for the Refundable Credits Return Preparer Strategy program, in coordination with stakeholders, which outlines the program's vision for the future, links program elements together, and clearly aligns to agency strategic goals. (Recommendation 4)	IRS	PCA Due Date: Oct-2025
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should implement a systematic method of tracking internal recommendations for the Refundable Credits Return Preparer Strategy program. (Recommendation 5)	IRS	Implemented and Awaiting Auditor Verification
Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed	GAO-23-105217	11/30/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should finalize the Service-wide Return Preparer Strategy and identify the resources needed to implement it. (Recommendation 6)	IRS	PCA Due Date: Oct-2025
Emergency Rental Assistance: Treasury's Oversight is Limited by Incomplete Data and Risk Assessment	GAO-23-105410	12/20/2022	Recovery Programs	The Chief of the Office of Recovery Programs should expediently collect complete and accurate data, including quarterly payment data and performance measures required by the Consolidated Appropriations Act, 2021. (Recommendation 1)	Treasury - DO	PCA Due Date: Jun-2024
Emergency Rental Assistance: Treasury's Oversight is Limited by Incomplete Data and Risk Assessment	GAO-23-105410	12/20/2022	Recovery Programs	The Chief of the Office of Recovery Programs should expediently publish complete ERA program data, including all required disaggregated performance measures required by the Consolidated Appropriations Act, 2021, for all applicable quarters from program inception through the end of the award performance period. Such reporting should include information necessary for determining data quality, such as the rate of missing or erroneous data for key data elements. (Recommendation 2)	Treasury - DO	PCA Due Date: Jun-2024
Emergency Rental Assistance: Treasury's Oversight is Limited by Incomplete Data and Risk Assessment	GAO-23-105410	12/20/2022	Recovery Programs	The Chief of the Office of Recovery Programs should complete a detailed assessment of the ERA program's susceptibility to improper payments, such as a quantitative analysis that incorporates grantee payment data and other relevant data sources. (Recommendation 3)	Treasury - DO	PCA Due Date: Jun-2024
Information Management: Agencies Need to Streamline Electronic Services	GAO-23-105562	12/20/2022	Administration of Program Operations	The Secretary of Treasury should establish a reasonable time frame for when the Department of the Treasury will be able to digitally accept access and consent forms from individuals who were properly identity proofed and authenticated and post access and consent forms on the department's privacy program website. (Recommendation 7)	Treasury - DO	PCA Due Date: Mar-2024
Abusive Tax Schemes: Additional Steps Could Further IRS Efforts to Detect and Deter Promoters	GAO-23-105843	12/15/2022	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the Director of the Office of Promoter Investigations finalizes outcome-oriented goals and performance measures to evaluate the effectiveness of OPI. (Recommendation 2)	IRS	PCA Due Date: Oct-2024

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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
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: Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information	OIG-18-044	04/09/2018	Security	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: Dec-2023
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit	OIG-19-007TIG	10/31/2018	Information Technology	KPMG LLP (KPMG) recommends that Treasury Inspector General for Tax Administration (TIGTA) management establish a current enterprise baseline of software and related configurations for the TIGTA System.	TIGTA	PCA Due Date: Aug-2024
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit	OIG-20-003MNT	10/25/2019	Information Technology	U.S. Mint (Mint) management should finalize and implement its bureau-wide privacy program that includes a strategic organizational privacy plan for implementing applicable privacy control and procedures in accordance with NIST 800-53.	MINT	PCA Due Date: Dec-2024
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-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 address the mainframe operating system vulnerabilities noted in the condition as soon as possible (FY 2018 recommendation #1).	Fiscal	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	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	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	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 and document procedures for controlling updates to the mainframe security software control file (FY 2019 recommendation).	Fiscal	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	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	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	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	PCA Due Date: Mar-2024
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management configure the systems-management software agents to include all UNIX servers, databases, and users' accounts within the UNIX environment when generating the users' lists for the semi-annual review and recertification process so that all privileged and non-privileged users' access is reviewed (2019 Recommendation).	Fiscal	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	PCA Due Date: Mar-2024
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management finalize policies and procedures to review audit logs of production DB2 servers.	Fiscal	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	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	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	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	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	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	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	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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	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	PCA Due Date: Mar-2024
FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018	OIG-20-022	12/16/2019	Financial Statements	The Independent Public Accountant (IPA) recommends that Bureau of the Fiscal Service (Fiscal Service) management implement corrective actions to address all vulnerabilities associated with the baseline enforcement to include removing the three default user accounts on UNIX servers.	Fiscal	PCA Due Date: Mar-2024
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: Jul-2024
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-2024
GULF COAST RESTORATION: Jefferson Parish's Internal Control over Federal Awards	OIG-20-029	03/18/2020	Administration of Program Operations	We recommend that the Fiscal Assistant Secretary ensures that deficiencies identified in Jefferson Parish, Louisiana's (Jefferson Parish) controls over Federal awards are considered as part of the Department of the Treasury's (Treasury) oversight of future awards as well as risk assessments of Jefferson Parish as required by the Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (2 CFR Part 200) (Uniform Guidance).	Treasury - DO	No Action Taken. Jefferson Parish still does not have a RESTORE award that this finding can be applied to.
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: Jul-2024

Good Accounting Obligation in Government Act Report for FY 2025 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
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-2024
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-2024
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-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	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	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	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	PCA Due Date: Mar-2024

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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
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	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	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	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	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	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	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	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	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 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	PCA Due Date: Mar-2024
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-2026

Good Accounting Obligation in Government Act Report for FY 2025 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
FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2022 and 2021	OIG-23-012	12/14/2022	Financial Statements	Office of D.C. Pensions' management should 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
Inquiry into Allegations of Racially Disparate Treatment of U.S. Mint Employees	OIG-CA-23-003	10/17/2022	Human Capital Management	Mint leadership should proactively evaluate patterns and trends in Administrative Investigations, Management Inquiries, and EEO complaints as it pertains to demographic characteristics including, but not necessarily limited to, race and ethnicity. To facilitate this type of analysis, the data collection process for Administrative Investigations and Management Inquiries should be improved to ensure the capture of necessary information and to ensure consistency of data collected.	MINT	PCA Due Date: Jun-2024
Inquiry into Allegations of Racially Disparate Treatment of U.S. Mint Employees	OIG-CA-23-003	10/17/2022	Human Capital Management	Mint leadership should enhance efforts to proactively evaluate patterns and trends in Mint workforce statistics such as hiring and promotion practices as it pertains to demographic characteristics including, but not necessarily limited to, race and ethnicity. As part of this proactive evaluation, steps should be taken to identify potential adverse trends, understand why they exist, and review whether there are opportunities to address them.	MINT	PCA Due Date: Jun-2024
Inquiry into Allegations of Racially Disparate Treatment of U.S. Mint Employees	OIG-CA-23-003	10/17/2022	Human Capital Management	Mint leadership should ensure that the Mint workforce has the proper policies, resources, and tools to aid employee understanding of how to file complaints pertaining to harassment, employee misconduct, and potential deficiencies and/or vulnerabilities in Mint operations, programs, and/or systems. This also pertains to ensuring that policies for Management Inquiries and Administrative Investigations are clearly written so that employees understand the distinction between the two processes. To ensure that efforts are effective, consideration should be given to conducting surveys and/or other forms of outreach among the workforce as it pertains to the complaint process.	MINT	PCA Due Date: Jun-2024

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Revising Tax Debt Identification Programming and Correcting Procedural Errors Could Improve the Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should revise identification processes to include sole proprietor information from Form SS-4 to identify individual tax refunds to offset to business tax debt.	IRS	On Hold. IRS agreed with the recommendation. Due to funding constraints, the recommendation is on hold. Programming was requested on 09/05/2019. On 7/19/2022 UWR 436236 implementation date was changed to 1/11/2024. 12/5/2023 - On 5/16/2023 new UWR 973151 request was input and it was denied based on the IRA and insufficient funding. A meeting was held 6/21/2023 to input another UWR for January 2024 Filing Season Release 2025 possibly.
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 12/9/2022 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.

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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 12/4 Update - Submission Processing (SP) Headquarter (HQ) continues to work with Chief Counsel on updating the Revenue Procedure 2010-16. The requested updates will not be made until any updates to the existing regulations are decided upon.
Active Directory Oversight Needs Improvement And Criminal Investigation Computer Rooms Lack Minimum Security Controls	2018-20-034	06/27/2018	Information Technology	The Chief, CI, with assistance from the Chief Information Officer, should complete a cost analysis to 1) determine the efficacy of relocating CI assets in each of the field offices to existing IRS computer rooms versus upgrading the CI computer rooms to ensure that assets are protected in accordance with Federal and IRM security requirements and 2) implement the most cost effective solution.	IRS	PCA Due Date: Jan-2024
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. IRS agrees, but due to the notice pause, this remains on hold. The Inflation Reduction Act Strategic Operating Plan initiative 2.5.10, Scale and Refine Withholding Compliance program, will address this once notices resume.
The Bring Your Own Device Programs Security Controls Need Improvement	2019-20-046	09/12/2019	Information Technology	The Chief Information Officer should ensure the retention of BYOD program application audit logs for the appropriate period and periodic review of the application audit logs by an independent source.	IRS	PCA Due Date: Sept-2024

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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 accomodated this year. New programming will be requested for the 2024 filing season. 12/4 Update - On hold. The IRS agreed with the recommendation. Owing to resource limitations and competing priorities, Information Technology couldn't accommodate the request for programming for the validity of the alimony recipient's TIN, and it wasn't implemented for filing season 2024. It remains on hold. Programming will be requested for filing season 2025.
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 accomodated this year. New programming will be requested for the 2024 filing season. 12/4 Update - On hold. The IRS agreed with the recommendation. Owing to resource limitations and competing priorities, Information Technology couldn't accommodate the request for programming for the validity of the alimony recipient's TIN, and it wasn't implemented for filing season 2024. It remains on hold. Programming will be requested for filing season 2025.

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Additional Actions Are Needed To Further Reduce Undeliverable Mail	2019-40-074	09/11/2019	Tax Administration and Compliance	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	<p>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.</p> <p>8/3/2023: The Office of Taxpayer Correspondence (OTC) finalized requirements for the suppression/notification work with Integrated Automation Technologies (IAT). The programming update is scheduled to go into effect on September 4, 2023. OTC issued an Interim Guidance Memorandum (IGM) on May 4, 2023 to all impacted functions. The IGM provided direction to update both work processes and IRM's to address the programming changes which will be put into production on September 4, 2023. An enterprise news article (link) was published and distributed to all OTC Stakeholders in April 2023, and a similar news article is scheduled to be published on IRS Headlines and Inside the Insider through Communication and Liaison (C&L) during the month of August 2023. Once these actions take place, the Planned Corrective Action (PCA) can be considered for closure.</p> <p>12/5/2023: No update.</p>

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Additional Actions Are Needed To Further Reduce Undeliverable Mail	2019-40-074	09/11/2019	Tax Administration and Compliance	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. 12/4 Update - Two UWRs were initiated, UWR 437141 - ITIN RTS Address Hygiene Software requirements and UWR 866529 - ITIN RTS Proof of Concept (POC) for Address Hygiene Software, required as a result of TIGTA Audit PCA 2019-40-074 2/1, were denied. IRS submitted UWR 973792 to request Address Hygiene Software again on 06/06/2023. SP is requesting an extension until 09/15/2024 to complete the UWR process and implement.
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.
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-2023

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

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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
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. 12/4 Update - On hold. The IRS agreed with the recommendation. It remains on hold. For filing season 2024 legislative requirements and programming necessary for the operation and maintenance of filing season 2024 consumed the resources of Information Technology. Programming for this recommendation will be requested for filing season 2025. The adoption of the programming is subject to constraints of resources and competing priorities.

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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	Information Technology	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. 12/4 Update- preparing release hold PCA and implementation PCA.
Redesign Efforts For Most Taxpayer First Act Section 1302 Requirements Were Planned Or Completed; However, Implementation Schedules And Reorganization Plans Need To Be Finalized	2022-15-031	03/17/2022	Tax Administration and Compliance	The Director, IRS NEXT, should ensure that requests for organizational change are properly prepared, submitted, and approved prior to implementing any additional changes to the IRS's organizational structure.	IRS	PCA Due Date: Jun-2024
The Child Tax Credit Update Portal Was Successfully Deployed, But Security And Process Improvements Are Needed	2022-27-028	05/18/2022	Tax Administration and Compliance	The Chief Information Officer should ensure that all CTC Update Portal and SADI system associated POA&Ms (listed in Appendix II) are completed timely based on IRS-defined timelines and processes.	IRS	PCA Due Date: Sept-2024
Centralized Partnership Audit Regime Rules Have Been Implemented; However, Initial No-Change Rates Are High And Measurable Goals Have Not Been Established	2022-30-020	03/17/2022	Tax Administration and Compliance	The Commissioner, LB&I Division, should implement a fully systemic method of monitoring and verifying pushouts are properly reported on partners' returns.	IRS	PCA Due Date: Oct-2025
The Administration Of Partial Payment Installment Agreements Needs Improvement	2022-30-021	03/16/2022	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed (SB/SE) Division, should request a change to Computer Paragraph 522, Installment Agreement - Review Financial Condition, to notify taxpayers that the financial information they provide may result in a higher or lower installment amount or no change to their installment amount.	IRS	PCA Due Date: Sept-2024

**Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
The Irs Private Debt Collection Program Has Not Effectively Reported All Program Costs Or Included Adequate Disclosures	2022-30-022	03/18/2022	Tax Administration and Compliance	The Chief Financial Officer (CFO) should address the growing balance of \$25.8 million in the Cost of Services Fund, disclose in its Annual Reports to Congress the net revenue sent from the PDC program to the General Fund, and determine the amount necessary to retain to pay the PCAs without causing further growth in the Cost of Services Fund.	IRS	PCA Due Date: Apr-2024
Fiscal Year 2022 Statutory Review Of Disclosure Of Collection Activity With Respect To Joint Returns	2022-30-058	09/14/2022	Tax Administration and Compliance	The Chief, Independent Office of Appeals, should update the Office of Appeals IRM to provide guidance on what collection activity must be disclosed and what collection activity must not be disclosed to taxpayers who jointly filed returns, whether they are married, divorced, or separated and whether or not they have mirrored accounts.	IRS	PCA Due Date: Mar-2024
Fiscal Year 2022 Statutory Review Of Disclosure Of Collection Activity With Respect To Joint Returns	2022-30-058	09/14/2022	Tax Administration and Compliance	The Chief, Independent Office of Appeals, should require I.R.C. Sections 6103(e)(7) and (e)(8) refresher training for all appeals officers and settlement officers in Appeals regarding employee requirements to disclose collection activity on jointly filed returns when requested from individuals who are no longer married or no longer reside in the same household, whether or not they have mirrored accounts, and the nondisclosure of prohibited taxpayer information.	IRS	PCA Due Date: Mar-2024
Fiscal Year 2022 Statutory Review Of Disclosure Of Collection Activity With Respect To Joint Returns	2022-30-058	09/14/2022	Tax Administration and Compliance	The National Taxpayer Advocate, should update the TAS's IRM 13.1.18, Resolving TAS Cases, to provide a cross reference to IRM 13.1.16, Receipt and Assignment of TAS Cases, which contains commonly encountered scenarios, explaining what collection activity must be disclosed to taxpayers who jointly filed returns, whether they are married, divorced, or separated and whether or not they have mirrored accounts.	IRS	PCA Due Date: Mar-2024
Fiscal Year 2022 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2022-30-061	09/15/2022	Tax Administration and Compliance	The Director, Collection Inventory Delivery and Selection, Small Business/ Self-Employed Division, should work with the Associate Chief Information Officer, Information Technology Applications Development, to ensure that the necessary programming changes are made to address the recommendations made in last year's review. Furthermore, these changes should be made a high priority because this was recommended in the previous report and there is still no plan for resolution.	IRS	PCA Due Date: Jun-2024
Fiscal Year 2022 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2022-30-061	09/15/2022	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should monitor the average processing time of CDP hearing requests and, if warranted, outline and make recommendations to revise procedures and/or develop automation tools to ensure the timely input of the transaction code.	IRS	PCA Due Date: Jun-2024

**Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations**

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Fiscal Year 2022 Statutory Review Of Compliance With Legal Guidelines When Issuing Levies	2022-30-061	09/15/2022	Tax Administration and Compliance	The Director, Collection Policy, Small Business/Self-Employed Division, should ensure that corrective programming is implemented so that the ICS looks for existing Centralized Authorization File information, updates the system accordingly, and notifies the revenue officer when there is a discrepancy between the POA information in the ICS and the Centralized Authorization File.	IRS	PCA Due Date: Jun-2024
Compliance Efforts Are Needed To Address Refund Claims Reported On Form 1139 That Are Based On The Cares Act Net Operating Loss Carryback Provisions	2022-35-049	08/31/2022	Tax Administration and Compliance	The Commissioner, SB/SE Division, should track and monitor examination results for the 25 "still open" examinations of Forms 1120 with reported Net Operating Loss (NOL) and an associated Form 1139 reported in Figure 4 of this report, excluding Joint Committee Refund cases which currently have specific monitoring requirements in place.	IRS	PCA Due Date: Jul-2024
Compliance Efforts Are Needed To Address Refund Claims Reported On Form 1139 That Are Based On The Cares Act Net Operating Loss Carryback Provisions	2022-35-049	08/31/2022	Tax Administration and Compliance	The Commissioner, SB/SE Division, should use the examination results from Recommendation 1 to assess whether to increase the number of examinations of Forms 1120 with reported Net Operating Loss (NOL) and an associated Form 1139.	IRS	PCA Due Date: Feb-2025
Compliance Efforts Are Needed To Address Refund Claims Reported On Form 1139 That Are Based On The Cares Act Net Operating Loss Carryback Provisions	2022-35-049	08/31/2022	Tax Administration and Compliance	The Commissioner, SB/SE Division should review the examination results and computations of proposed NOL adjustments for the 25 "still open" Form 1120 examinations with associated Forms 1139, as referenced in Figure 4, excluding Joint Committee Refund cases which currently have specific review requirements in place, to determine if the interim guidance regarding NOLs is being properly followed.	IRS	PCA Due Date: Jul-2024
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
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

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
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
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: Aug-2024
Plans To Close The Austin Tax Processing Center Should Be Halted Until Hiring Challenges And Substantial Backlogs At Remaining Centers Are Addressed	2022-40-015	02/07/2022	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should identify and implement interim solutions that will address the resource constraints currently being placed on the Submission Processing function due its backlog.	IRS	PCA Due Date: Mar-2024
Plans To Close The Austin Tax Processing Center Should Be Halted Until Hiring Challenges And Substantial Backlogs At Remaining Centers Are Addressed	2022-40-015	02/07/2022	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should ensure that efforts to evaluate and purchase updated or new mail opening/sorting technology are timely executed.	IRS	PCA Due Date: Dec-2024
A Service-Wide Strategy Is Needed To Address Challenges Limiting Growth In Business Tax Return Electronic Filing	2022-40-036	05/04/2022	Information Technology	The Deputy Commissioner for Services and Enforcement should develop a Service-wide strategy to incorporate all forms for e-filing. This strategy should include processes and procedures to compile an accurate and comprehensive list of forms not available for e-filing along with prioritization and specific timelines for the continued addition of forms for e-filing.	IRS	PCA Due Date: Mar-2024

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Program And Organizational Changes Are Needed To Address The Continued Inadequate Tax Account Assistance Provided To Taxpayers	2022-46-027	03/18/2022	Information Technology	The Chief Taxpayer Experience Officer, in conjunction with the Director, IRS NEXT Office, should evaluate establishing two distinct IRS programs as part of the IRS reorganization under the Taxpayer First Act - one dedicated to answering toll-free telephone calls and one dedicated to working Accounts Management inventory - with adequate staffing to provide appropriate service to taxpayers using each channel.	IRS	PCA Due Date: Dec-2023
Program And Organizational Changes Are Needed To Address The Continued Inadequate Tax Account Assistance Provided To Taxpayers	2022-46-027	03/18/2022	Information Technology	The Commissioner, Wage and Investment Division, should ensure that programming is updated to systemically reject electronic submissions of Forms 2848 and 8821 when missing one of the five essential elements (name, address, signature, etc.) without manually mailing a rejection letter.	IRS	PCA Due Date: Oct-2024
Program And Organizational Changes Are Needed To Address The Continued Inadequate Tax Account Assistance Provided To Taxpayers	2022-46-027	03/18/2022	Information Technology	The Commissioner, Wage and Investment Division, should develop a process to systemically pull all controlled inventory for each Accounts Management site for the AMIR to ensure consistency, reduce human error, and increase efficiencies.	IRS	PCA Due Date: Oct-2024
Processing Of Recovery Rebate Credit Claims During The 2021 Filing Season	2022-46-032	05/19/2022	Tax Administration and Compliance	On June 15, 2021, TIGTA alerted IRS management of its concerns with the systemic calculation of the allowable RRC amount. TIGTA recommended that IRS management review the returns it identified and provide it with any corrective actions they intended to take.	IRS	PCA Due Date: Mar-2024
Processing Of Recovery Rebate Credit Claims During The 2021 Filing Season	2022-46-032	05/19/2022	Tax Administration and Compliance	On April 6, 2021, TIGTA alerted IRS management of its concerns regarding Error Resolution Function tax examiners incorrectly computing the RRC (see management's action in response to Recommendation 1). TIGTA recommended the IRS review the returns it identified and take the actions necessary to ensure that these taxpayers receive the amount of the RRC they are entitled to receive.	IRS	PCA Due Date: Mar-2024
Delays In Management Actions Contribute To The Continued Tax Processing Center Backlogs	2022-46-057	09/16/2022	Recovery Programs	The Commissioner, Wage and Investment, should ensure that the various products and IRS.gov landing pages are updated to reflect acceptable methods for faxing information to the IRS.	IRS	PCA Due Date: Jan-2029

Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
 Implementation Status of Treasury Inspector General for Tax Administration (TIGTA) Recommendations

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Delays Continue To Result In Businesses Not Receiving Pandemic Relief Benefits	2022-46-059	08/31/2022	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should submit a request for the development of a systemic process to identify Form 941-X claims that meet referral criteria and alert the Accounts Management employee when processing these claims of the need to refer the return to Examination.	IRS	PCA Due Date: Dec-2023
More Should Be Done To Increase Use And Availability Of The Irs'S Taxpayer Digital Communication Tools	2023-30-003	11/14/2022	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should ensure that an evaluation plan is developed and implemented to thoroughly assess the TDC program and its management of the TDC installations. At a minimum, the evaluation plan should include clearly stated objectives that measure success against well-defined standards and detailed steps for verifying that sufficient benefits are being realized in relation to the costs being incurred.	IRS	PCA Due Date: May-2024
More Should Be Done To Increase Use And Availability Of The Irs'S Taxpayer Digital Communication Tools	2023-30-003	11/14/2022	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should develop a method by which detailed information is obtained from stakeholders, both taxpayers and IRS employees, to determine why users may not be interested in TDC installations, what barriers to adoption may exist within the IRS, and how IRS employees may be able to support taxpayer adoption.	IRS	PCA Due Date: May-2024
Fiscal Year 2023 Biannual Independent Assessment Of Private Collection Agency Performance	2023-30-005	12/27/2022	Tax Administration and Compliance	The Director, Collection, Small Business/Self-Employed Division, should ensure that the IRS does not burden taxpayers in existing payment agreements when PCA contracts are ending by developing a solution to continue to service taxpayers in active payment arrangements.	IRS	PCA Due Date: Jan-2026

**Good Accounting Obligation in Government Act Report for FY 2025 Budget Justification Submission
Reconciliation with Treasury IGs' Semi-annual Report (SAR) to Congress**

	GAO-IG Act Report	SAR (September, 2023 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 2025 budget is estimated at 1/31/2024, therefore this report includes recommendations that remained unimplemented since their issuance on or before 1/31/2023.	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 2023 SAR had a reporting end date of 9/30/2023, and therefore includes all recommendations that remained unimplemented since their issuance on or before 3/31/2023.
System of Records	Treasury's Joint Audit Management Enterprise System	Treasury's Joint Audit Management Enterprise System
OIG	A total 80 recommendations with unimplemented, and implemented and awaiting auditor verification	A total of 159 unimplemented recommendations
TIGTA	A total of 48 unimplemented recommendations	A total of 101 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
CO	Certifying Officer
COTR	Contracting Officer's Technical Representative
CSIP	Cybersecurity Strategy and Implementation Plan

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
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
FEMA	Federal Emergency Management Agency
FFATA	Federal Funding Accountability and Transparency Act
FFI	Foreign Financial Institution

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
FinCEN	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
FISMA	Federal Information Security Modernization Act
FITARA	Federal Information Technology Acquisition Reform Act
FMSS	Facilities Management and Support Services
FMU	Financial Market Utility
FMV	Fair Market Value
FPA	Federal Program Agency
FPDS-NG	Federal Procurement Data System-Next Generation
FSOC	Financial Stability Oversight Council
FTC	Federal Trade Commission
FTE	Full-Time Equivalents
FUTA	Federal Unemployment Tax Act
GAAP	Generally Accepted Accounting Principles
GAO	U.S. Government Accountability Office
GPC	Government Purchase Card
GPRA	Government Performance and Results Act
GPRAMA	GPRA Modernization Act
GSA	General Services Administration
GSS	General Support System
GWC	Government-Wide Cash
HAMP	Home Affordable Modification Program
HCTC	Health Coverage Tax Credit
HFA	Housing Finance Agency
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
HVA	High Value Assets
IC	Intelligence Community
IC PKI	Intelligence Community Public Key Infrastructure
ICMM	International Compliance Management Model
ICO	Input Correction Operation
ICT	Image Control Team
IDD	Interface Definition Document
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IG	Inspector General
IGA	Intergovernmental Agreement
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Numbers
IPIA	Improper Payments Information Act
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Information Resources Management
IRM	Internal Revenue Manual
IRS	Internal Revenue Service

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
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
NTRCP	National Tip Reporting Compliance Program
OAR	Outreach, Assessment, and Reporting
OBT	Office of Budget and Travel

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
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
RTS	Real-Time System
SA&A	Security Assessment and Authorization
SAM	System for Award Management

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
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
VIN	Vehicle Identification Number
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment

APPENDIX 5: Glossary of Abbreviations

Abbreviation	Description
WAN	Wide Area Network
WebTA	Web Time and Attendance
WHCS	Withholding Compliance System
WRMS	Work Request Management System