

APPENDIX 1
GAO-IG Act Reporting for Budget Fiscal Year 2020
GAO - Open Recommendations Reporting

Report Title	Report Number	Issue Date	Audit Area	GAO Recommendation	Bureau/Office	Implementation Status
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies develop a detailed schedule of all major treaties and other international agreements that obligate the U.S. government to provide cash, goods, or services, or that create other financial arrangements that are contingent on the occurrence or nonoccurrence of future events (a starting point for compiling these data could be the State Department's Treaties in Force).	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies classify all such scheduled major treaties and other international agreements as commitments or contingencies.	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies disclose in the notes to the CFS amounts for major treaties and other international agreements that have a reasonably possible chance of resulting in a loss or claim as a contingency.	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies disclose in the notes to the CFS amounts for major treaties and other international agreements that are classified as commitments and that may require measurable future financial obligations.	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish written policies and procedures to help ensure that major treaty and other international agreement information is properly identified and reported in the CFS. Specifically, these policies and procedures should require that agencies take steps to prevent major treaties and other international agreements that are classified as remote from being recorded or disclosed as probable or reasonably possible in the CFS.	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement	GAO-04-45	10/30/2003	Financial Statements	GAO recommends that the note disclosure for stewardship responsibilities related to the risk assumed for federal insurance and guarantee programs meet the requirements of Statement of Federal Financial Accounting Standards No. 5, Accounting for Liabilities of the Federal Government, paragraph 106, that requires that when financial information pursuant to Financial Accounting Standards Board standards on federal insurance and guarantee programs conducted by government corporations is incorporated in general purpose financial reports of a larger federal reporting entity, the entity should report as required supplementary information what amounts and periodic change in those amounts would be reported under the "risk assumed" approach.	Fiscal Service	PCA Due Date: Sept-2020
Financial Audit: Significant Internal Control Weaknesses Remain in the Preparation of the Consolidated Financial Statements of the U.S. Government	GAO-07-805	7/23/2007	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish effective processes and procedures to ensure that appropriate information regarding litigation and claims is included in the government wide legal representation letter.	Fiscal Service	PCA Due Date: Sept-2019
Financial Audit: Material Weaknesses in Internal Control over the Processes Used to Prepare the Consolidated Financial Statements of the U.S. Government	GAO-08-748	6/17/2008	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, in coordination with the Controller of OMB's Office of Federal Financial Management, to develop and implement effective processes for monitoring and assessing the effectiveness of internal control over the processes used to prepare the CFS.	Fiscal Service	PCA Due Date: Sept-2019

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Abusive Tax Avoidance Transactions: IRS Needs Better Data to Inform Decisions about Transactions	GAO-11-493	05/12/2011	Tax Administration and Compliance	To improve reporting on the results of examinations results on ATAT issues, the Commissioner of Internal Revenue should require all divisions to supply similar, consistent results from existing data systems; separately track the tax amount recommended, assessed, and collected between ATAT issues and non-ATAT issues; and establish a process to review the accuracy of examination data prior to its inclusion in future reports to the Joint Committee on Taxation.	IRS	IRS initially thought that this recommendation was closed but recently received communication from GAO that this recommendation should remain open. IRS is working with GAO to develop additional PCAs for this recommendation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls and Operating Effectiveness	GAO-11-494R	06/21/2011	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to do the following: Based on a review of all existing contracts under \$100,000 without an appointed COTR that should require contract employees to obtain favorable background investigation results, amend those contracts to require that favorable background investigations be obtained for all relevant contract employees before routine, unescorted, unsupervised physical access to taxpayer information is granted.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls and Operating Effectiveness	GAO-11-494R	06/21/2011	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to do the following: Revise the post orders for the SCC and lockbox bank security guards to include specific procedures for timely reporting exterior lighting outages to SCC or lockbox bank facilities management. These procedures should specify (1) whom to contact to report lighting outages and (2) how to document and track lighting outages until resolved.	IRS	PCA Due Date: Dec-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls and Operating Effectiveness	GAO-11-494R	06/21/2011	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to do the following: Establish a policy requiring collaborative oversight between IRS's key offices in determining whether potential service contracts involve routine, unescorted, unsupervised physical access to taxpayer information, thus requiring background investigations, regardless of contract award amount. This policy should include a process for the requiring business unit to communicate to the Office of Procurement and the Human Capital Office the services to be provided under the contract and any potential exposure of taxpayer information to contract employees providing the services, and for all three units to (1) evaluate the risk of exposure of taxpayer information prior to finalizing and awarding the contract and (2) ensure that the final contract requires favorable background investigations as applicable, commensurate with the assessed risk.	IRS	PCA Due Date: Oct-2019
INVESTMENT MANAGEMENT: IRS Has a Strong Oversight Process but Needs to Improve How It Continues Funding Ongoing Investments	GAO-11-587	07/20/2011	Administration of Program Operations	The Commissioner of Internal Revenue should direct the appropriate officials to take the following action: define and implement a process, including defined criteria, for reselecting ongoing projects.	IRS	Implemented. Pending auditor validation.
Financial Derivatives: Disparate Tax Treatment and Information Gaps Create Uncertainty and Potential Abuse	GAO-11-750	09/20/2011	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.	Treasury - DO	Rejected. Treasury disagreed with this recommendation. In its response, Treasury cited a body of literature written by academics, practitioners, and others that considers the subject. Treasury also mentioned that Congress has resources available, such as the Joint Committee on Taxation, which could advise them about alternative approaches to the taxation of financial derivatives.
Dodd-Frank Act Regulations: Implementation Could Benefit from Additional Analyses and Coordination	GAO-12-151OCC	11/10/2011	Banking and Lending	To maximize the usefulness of the required retrospective reviews, the Comptroller of the Currency should develop plans that determine how OCC will measure the impact of Dodd-Frank Act regulations -- for example, determining how and when to collect, analyze, and report needed data.	OCC	Implemented. Pending auditor validation.

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Dodd-Frank Act Regulations: Implementation Could Benefit from Additional Analyses and Coordination	GAO-12-151	11/10/2011	Banking and Lending	To enhance interagency coordination on regulations issued pursuant to the Dodd-Frank Act, the FSOC should work with the federal financial regulatory agencies to establish formal coordination policies that clarify issues such as when coordination should occur, the process that will be used to solicit and address comments, and what role FSOC should play in facilitating coordination.	Treasury - DO	Rejected. Treasury disagreed with the recommendation. The Council member agencies have adopted protocols to provide a framework for the statutorily required consultations that are part of certain rulemakings required by the Dodd-Frank Act. Collaboration and coordination beyond the statutory requirements for consultation are inherent in the work of the Council, and occur routinely through the work of the Council members, Council committees, and agency staff. Implementation of a more prescriptive framework would create a risk of constraining the open and collaborative coordination that exists today. Nevertheless, the Council, the Deputies Committee, and Council staff will continue to identify ways to enhance collaboration as work is conducted through the Council's committee structure, working groups, and joint work products.
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 take the following action: develop a new refund timeliness measure and goal to more appropriately reflect current capabilities.	IRS	Implemented. Pending auditor validation.
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 take the following actions: complete an Internet strategy that provides a justification for the implementation of online self-service tools and includes an assessment of providing online self-service tools that allow taxpayers to access and update elements of their account online; acknowledges the cost and benefits to taxpayers of new online services; sets the time frame for when the online service would be created and available for taxpayer use; and includes a plan to update the strategy periodically.	IRS	Implemented. Pending auditor validation.
Recovery Act: Housing Programs Met Milestones, but Asset Management Capabilities Need Evaluation	GAO-12-634	06/18/2012	Administration of Program Operations	To help meet the requirements of the Recovery Act's Section 1602 provisions to help ensure the long-term viability of the buildings, the Secretary of the Treasury should assess the extent to which HFAs are utilizing information provided to them by project owners during the 15-year compliance period, taking into account the level of investor equity in projects.	Treasury - DO	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls and Operating Effectiveness	GAO-12-683R	06/25/2012	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to update the IRM to specify steps to be followed to prevent campus support clerks as well as any other employees who process payments through the electronic check presentment system from making adjustments to taxpayer accounts.	IRS	Implemented. Pending auditor validation.
Financial Literacy: Overlap of Programs Suggests There May Be Opportunities for Consolidation	GAO-12-588	07/23/2012	Administration of Program Operations	To help ensure effective and efficient use of federal financial literacy resources, the Secretary of the Treasury and the Director of the Consumer Financial Protection Bureau, in their capacity as Chair and Vice Chair of the Financial Literacy and Education Commission, and in concert with other agency representatives of the commission should identify for federal agencies and Congress options for consolidating federal financial literacy efforts into the activities and agencies that are best suited or most effective.	Treasury - DO	Implemented. Pending auditor validation.
Financial Literacy: Overlap of Programs Suggests There May Be Opportunities for Consolidation	GAO-12-588	07/23/2012	Administration of Program Operations	To help ensure effective and efficient use of federal financial literacy resources, the Secretary of the Treasury and the Director of the Consumer Financial Protection Bureau, in their capacity as Chair and Vice Chair of the Financial Literacy and Education Commission, and in concert with other agency representatives of the commission should revise the commission's national strategy to incorporate clear recommendations on the allocation of federal financial literacy resources across programs and agencies.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	FSOC and OFR should clarify responsibility for implementing requirements to monitor threats to financial stability across FSOC and OFR, including FSOC members and member agencies, to better ensure that the monitoring and analysis of the financial system are comprehensive and not unnecessarily duplicative.	Treasury - DO	Implemented. Pending auditor validation.

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Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	To strengthen accountability and collaboration in FSOC's decision making, FSOC should establish a collaborative and comprehensive framework for assessing the impact of its decisions for designating FMUs and nonbank financial companies on the wider economy and those entities. This framework should include assessing the effects of subjecting designated FMUs and nonbank financial companies to new regulatory standards, requirements, and restrictions; establishing a baseline from which to measure the effects; and documenting the approach.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability: New Council and Research Office Should Strengthen the Accountability and Transparency of Their Decisions	GAO-12-886	09/11/2012	Administration of Program Operations	To strengthen accountability and collaboration in FSOC's decision making, FSOC should develop more systematic forward-looking approaches for reporting on potential emerging threats to financial stability in annual reports. Such an approach should provide methodological insight into why certain threats to financial stability are included or excluded over time, separate current or past threats from those that are potentially emerging, and prioritize the latter.	Treasury - DO	Implemented. Pending auditor validation.
Organizational Transformation: Enterprise Architecture (EA) Value Needs to be Measured and Reported	GAO-12-791	09/26/2012	Information Technology	To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should fully establish an approach for measuring enterprise architecture outcomes, including a documented method (i.e., steps to be followed) and metrics that are measurable, meaningful, repeatable, consistent, actionable, and aligned with the agency's enterprise architecture's strategic goals and intended purpose.	Treasury - DO	Implemented. Pending auditor validation.
Organizational Transformation: Enterprise Architecture (EA) Value Needs to be Measured and Reported	GAO-12-791	09/26/2012	Information Technology	To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should periodically measure and report enterprise architecture outcomes and benefits to top agency officials (i.e., executives with authority to commit resources or make changes to the program) and to OMB.	Treasury - DO	Implemented. Pending auditor validation.
Tax Gap: IRS Could Significantly Increase Revenues by Better Targeting Enforcement Resources	GAO-13-151	12/05/2012	Tax Administration and Compliance	The Commissioner of Internal Revenue should review disparities in the ratios of direct revenue yield to costs across different enforcement programs and across different groups of cases and consider this evidence as a potential basis for adjusting its allocation of enforcement resources each year.	IRS	Implemented. Pending auditor validation.
2012 Tax Filing: IRS Faces Challenges Providing Service to Taxpayers and Could Collect Balances Due More Effectively	GAO-13-156	12/18/2012	Tax Administration and Compliance	The Commissioner of Internal Revenue should take the following actions: outline a strategy that defines appropriate levels of telephone and correspondence service and wait time and lists specific steps to manage service based on an assessment of time frames, demand, capabilities, and resources.	IRS	Rejected. IRS disagreed with the recommendation. Although IRS does not plan to pursue the specific actions recommended as explained in response to GAO dated December 13, 2012, it has other activities in place such as applying more Customer Service Representatives to answer calls, improving contact center efficiency, providing issue resolution alternatives to reduce demand, and enhancing the Where's My Refund (WMR) web application that will achieve program improvements as intended by the recommendation.
IRS WEBSITE: Long-Term Strategy Needed to Improve Interactive Services	GAO-13-435	04/16/2013	Administration of Program Operations	The Commissioner of Internal Revenue should develop business cases for all new online services, describing the potential benefits and costs of the project, and use them to prioritize future projects.	IRS	Implemented. Pending auditor validation.
IRS WEBSITE: Long-Term Strategy Needed to Improve Interactive Services	GAO-13-435	04/16/2013	Administration of Program Operations	The Commissioner of Internal Revenue should establish a numerical or other measurable goal to improve taxpayer satisfaction and a timeframe for achieving it.	IRS	Implemented. Pending auditor validation.

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Information Technology: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments we reviewed, the Commissioner of IRS should direct the Chief Technology Officer to: improve the reliability of cost estimates by addressing the weaknesses we identified in this report so that each investment at least substantially meets each of the characteristics of a reliable cost estimate.	IRS	Implemented. Pending auditor validation.
Information Technology: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments we reviewed, the Commissioner of IRS should direct the Chief Technology Officer to: develop and implement guidance that specifies best practices-such as including evaluating critical path (for projected schedule), using earned value management data, evaluating the performance of completed work and comparing it to the remaining budget, assessing commitment values for material needed to complete remaining work, and estimating future conditions-to consider when determining projected cost and schedule amounts.	IRS	Implemented. Pending auditor validation.
Information Technology: Consistently Applying Best Practices Could Help IRS Improve the Reliability of Reported Cost and Schedule Information	GAO-13-401	04/17/2013	Information Technology	To improve the reliability of reported cost and schedule variance information for the seven major investments we reviewed, we recommend that the Acting Commissioner of IRS should direct the Chief Technology Officer to: improve the extent to which schedules are well-constructed and controlled by addressing the weaknesses we identified in this report so that each investment at least substantially meets each of these characteristics.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	The Commissioner of Internal Revenue should direct the appropriate IRS officials to take the following actions: Perform a risk assessment to determine the appropriate level of IDRS access that should be granted to employee groups that handle hard-copy taxpayer receipts and related sensitive taxpayer information as part of their job responsibilities.	IRS	PCA Due Date: Oct-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	The Commissioner of Internal Revenue should direct the appropriate IRS officials to take the following actions: Based on the results of the risk assessment, update the IRM accordingly to specify the appropriate level of IDRS access that should be allowed for (1) remittance perfection technicians and (2) all other employee groups with IDRS access that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities.	IRS	PCA Due Date: Oct-2020
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Controls	GAO-13-420R	05/13/2013	Administration of Program Operations	The Commissioner of Internal Revenue should direct the appropriate IRS officials to take the following actions: Establish procedures to implement the updated IRM, including required steps to follow to prevent (1) remittance perfection technicians and (2) all other employee groups that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities from gaining access to command codes not required as part of their designated job duties.	IRS	PCA Due Date: Oct-2020
Tax Administration: IRS Could Improve Examinations by Adopting Certain Research Program Practices	GAO-13-480	05/24/2013	Tax Administration and Compliance	The Commissioner of Internal Revenue should transcribe data from paper-filed Form 1040 Schedules C and E that are not currently transcribed and make that data available to SB/SE examiners for classification. If IRS has evidence that the costs related to transcribing all such data on Schedules C and E exceed the benefits or are otherwise prohibitive, IRS could transcribe less data by transcribing only the missing data for selected line items, such as certain large expense line items, and/or develop a budget proposal to fund an initiative for transcribing the Schedule C and E data.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements	GAO-13-540	6/28/2013	Financial Statements	To improve the reliability of the information presented in the CFS budget statements, the Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB's Office of Federal Financial Management, to establish and implement effective procedures for reporting amounts in the CFS budget statements that are fully consistent with the underlying information in significant federal entities' audited financial statements and other financial data.	Fiscal Service	PCA Due Date: Sept-2019
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-2019
Corporate Tax Compliance: IRS Should Determine Whether Its Streamlined Corporate Audit Process Is Meeting Its Goals	GAO-13-662	08/22/2013	Tax Administration and Compliance	The Commissioner of Internal Revenue should track savings from Compliance Maintenance and CAP overall and develop a plan for reinvesting any savings.	IRS	Implemented. Pending auditor validation.
Information Technology: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings	GAO-14-65	11/06/2013	Administration of Program Operations	To improve the department's implementation of Portfolio Stat, as the department finalizes and matures its enterprise architecture and valuation methodology, the Secretary of the Treasury should direct the CIO to utilize these processes to identify whether there are additional opportunities to reduce duplicative, low-value, or wasteful investments.	Treasury - DO	Implemented. Pending auditor validation.

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Information Technology: Additional OMB and Agency Actions Are Needed to Achieve Portfolio Savings	GAO-14-65	11/06/2013	Administration of Program Operations	To improve the department's implementation of Portfolio Stat, in future reporting to OMB, the Secretary of the Treasury should direct the CIO to fully describe the following Portfolio Stat action plan elements: (1) consolidate commodity IT spending under the agency CIO and (2) establish criteria for identifying wasteful, low-value, or duplicative investments.	Treasury - DO	Implemented. Pending auditor validation.
Private Pensions: Clarity of Required Reports and Disclosures Could Be Improved	GAO-14-92	11/21/2013	Administration of Program Operations	To ease the burden on plan sponsors, enhance compliance, and help ensure that disclosures to participants are written in a manner that can be understood by the average participant, Labor, IRS, and PBGC should work together to: Create and regularly update a comprehensive online tool for plan sponsors to search for the reports and disclosures they are required to provide based on plan type, design, and circumstances.	IRS	Implemented. Pending auditor validation.
Civilian Intelligence Community: Additional Actions Needed to Improve Reporting on and Planning for the Use of Contract Personnel	GAO-14-204	01/29/2014	Administration of Program Operations	To improve civilian IC elements' or their respective departments' ability to mitigate risks associated with the use of contractors, the Director of National Intelligence, Director of the Central Intelligence Agency, Attorney General of the United States, and Secretaries of Energy and the Treasury should direct responsible agency officials to set time frames to develop guidance that fully addresses the Office of Federal Procurement Policy, Policy Letter 11-01's requirements related to closely supporting inherently governmental functions.	Treasury - DO	Implemented. Pending auditor validation.
Partnerships and S Corporations: IRS Needs to Improve Information to Address Tax Noncompliance	GAO-14-453	05/14/2014	Tax Administration and Compliance	While IRS works to improve the quality of its Schedule K-1 data, the Commissioner of Internal Revenue should develop a plan for conducting testing or other analysis to determine whether the improved Schedule K-1 data, perhaps combined with other IRS information about businesses and taxpayers, could be used more effectively to ensure compliance with the reporting of flow-through income.	IRS	Rejected. IRS disagreed with the recommendation. IRS understands the objective of this recommendation and, at such time that resources are available to enhance capabilities, we would consider this methodology of advanced testing. However, currently we will not be pursuing the actions recommended. IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
Federal Software Licenses: Better Management Needed to Achieve Significant Savings Government-Wide	GAO-14-413	05/22/2014	Information Technology	To ensure the effective management of software licenses, the Secretary of the Treasury should establish a comprehensive inventory of software licenses using automated tools for the majority of agency software license spending and/or enterprise-wide licenses.	Treasury - DO	PCA Due Date: Dec-2019
Federal Software Licenses: Better Management Needed to Achieve Significant Savings Government-Wide	GAO-14-413	05/22/2014	Information Technology	To ensure the effective management of software licenses, the Secretary of the Treasury should regularly track and maintain a comprehensive inventory of software licenses using automated tools and metrics.	Treasury - DO	PCA Due Date: Dec-2019
Federal Software Licenses: Better Management Needed to Achieve Significant Savings Government-Wide	GAO-14-413	05/22/2014	Information Technology	To ensure the effective management of software licenses, the Secretary of the Treasury should analyze agency-wide software license data, such as costs, benefits, usage, and trending data, to identify opportunities to reduce costs and better inform investment decision making.	Treasury - DO	PCA Due Date: Dec-2019
Federal Software Licenses: Better Management Needed to Achieve Significant Savings Government-Wide	GAO-14-413	05/22/2014	Information Technology	To ensure the effective management of software licenses, the Secretary of the Treasury should provide software license management training to appropriate agency personnel addressing contract terms and conditions, negotiations, laws and regulations, acquisition, security planning, and configuration management.	Treasury - DO	PCA Due Date: Dec-2019
IRS Correspondence Audits: Better Management Could Improve Tax Compliance and Reduce Taxpayer Burden	GAO-14-479	06/05/2014	Tax Administration and Compliance	To clarify the desired results of the correspondence audit program and its linkages to IRS-wide activities, the Commissioner of Internal Revenue should establish formal program objectives, ensure that the program measures reflect those objectives and clearly link those measures with strategic IRS-wide goals on ensuring compliance in a cost effective way while minimizing taxpayer burden.	IRS	Implemented. Pending auditor validation.
IRS 2015 BUDGET: Long-Term Strategy and Return on Investment Data Needed to Better Manage Budget Uncertainty and Set Priorities	GAO-14-605	06/12/2014	Administration of Program Operations	Because ROI provides insights on the productivity of a program and is one important factor in making resource allocation decisions, the Commissioner of Internal Revenue should calculate actual ROI for implemented initiatives, compare the actual ROI to projected ROI, and provide the comparison to budget decision makers for initiatives where IRS allocated resources.	IRS	Implemented. Pending auditor validation.
IRS 2015 BUDGET: Long-Term Strategy and Return on Investment Data Needed to Better Manage Budget Uncertainty and Set Priorities	GAO-14-605	06/12/2014	Administration of Program Operations	Because ROI provides insights on the productivity of a program and is one important factor in making resource allocation decisions, the Commissioner of Internal Revenue should use actual ROI calculations as part of resource allocation decisions.	IRS	Implemented. Pending auditor validation.

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Debt Management: Floating Rate Notes Can Help Treasury Meet Borrowing Goals, but Additional Actions Needed to Help Manage Risk	GAO-14-535	06/16/2014	Banking and Lending	To help minimize Treasury borrowing costs over time by better understanding and managing the risks posed by Treasury floating rate notes and by enhancing demand for Treasury securities, the Secretary of the Treasury should track and report an additional measure of the length of the portfolio that captures the interest rate reset frequency of securities in the portfolio.	Treasury - DO	PCA Due Date: Sep-2019
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-2019
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-14-543	6/19/2014	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to establish a formalized process to require the performance of additional audit procedures specifically focused on intragovernmental activity and balances between federal entities to provide increased audit assurance over the reliability of such information.	Fiscal Service	Rejected. Treasury disagreed with the recommendation. The Office of Management and Budget (OMB) and Treasury do not think they need to place additional audit burden on agencies. With respect to this recommendation's reference to a need for additional agency audit procedures for intragovernmental activity and balances, Treasury's plan already contains multiple corrective actions aimed at increasing the quality of intragovernmental data. These actions are proving effective, as reflected by a reduction of over 80 percent in elimination differences of intragovernmental data submitted by federal entities from FY 2015 to FY 2016. Moreover, in alignment with the current administration's efforts to reduce agency burden, we do not support encumbering agencies with the cost and burden of the additional audit procedures being recommended. However, Treasury will continue to work collaboratively with OMB and the federal agency community on existing corrective actions.
Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from our panel when modifying plan investment and service provider fee information, including: Revise Schedule H plan asset categories to better match current investment vehicles and provide more transparency into plan investments.	IRS	Implemented. Pending auditor validation.
Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from our panel when modifying plan investment and service provider fee information, including: Revise the Schedule of Assets attachments to create a standard searchable format.	IRS	Implemented. Pending auditor validation.
Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from our panel when modifying plan investment and service provider fee information, including: Clarify Schedule C instructions for direct, eligible indirect, and reportable indirect compensation so plan fees are reported more consistently and, as we recommended in the past, better align with the 408(b)(2) fee disclosures.	IRS	Rejected. IRS disagreed with the recommendation. The collection of information via Schedule C is within the exclusive jurisdiction of the Department of Labor (DOL) pursuant to Title I of ERISA. Accordingly, IRS must defer to the DOL on the action and timing for those recommendations.
Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from our panel when modifying plan investment and service provider fee information, including: Simplify and clarify Schedule C service provider codes to increase reporting consistency.	IRS	Rejected. IRS disagreed with the recommendation. The collection of information via Schedule C is within the exclusive jurisdiction of the Department of Labor (DOL) pursuant to Title I of ERISA. Accordingly, IRS must defer to the DOL on the action and timing for those recommendations.

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Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information	GAO-14-441	07/07/2014	Administration of Program Operations	To improve the usefulness, reliability, and comparability of Form 5500 data for all stakeholders while limiting the burden on the filing community, the Secretaries of DOL and Treasury, and the Director of PBGC should consider implementing the findings from our panel when modifying plan investment and service provider fee information, including: Develop a central repository for EIN and PN numbers for filers and service providers to improve the comparability of form data across filings.	IRS	Rejected. IRS disagreed with the recommendation. IRS currently does not have the funding and staffing needed to develop the type of electronic repository that GAO has recommended. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
New Markets Tax Credit: Better Controls and Data Are Needed to Ensure Effectiveness	GAO-14-500	07/10/2014	Administration of Program Operations	The Secretary of the Treasury should issue guidance on how funding or assistance from other government programs can be combined with the NMTC including the extent to which other government funds can be used to leverage the NMTC by being included in the qualified equity investment.	Treasury - DO	PCA Due Date: Feb-2019. Treasury's CDFI program is working with GAO to close out this recommendation.
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	The Commissioner of Internal Revenue should track the results of large partnerships audits: (a) define a large partnership based on asset size and number of partners; (b) revise the activity codes to align with the large partnership definition; and (c) separately account for field audits and campus audits.	IRS	Implemented. Pending auditor validation.
LARGE PARTNERSHIPS: With Growing Number of Partnerships, IRS Needs to Improve Audit Efficiency	GAO-14-732	09/18/2014	Tax Administration and Compliance	The Commissioner of Internal Revenue should analyze the audit results by these activity codes and types of audits to identify opportunities to better plan and use IRS resources in auditing large partnerships.	IRS	PCA Due Date: Sep-2019
Troubled Asset Relief Program: Treasury Could Better Analyze Data to Improve Oversight of Servicers' Practices	GAO-15-5	10/06/2014	Administration of Program Operations	To improve monitoring and oversight of Treasury's HAMP, the Secretary of the Treasury should conduct periodic evaluations using analytical methods, such as econometric modeling as appropriate, to help explain differences among MHA servicers in redefault rates that may inform its compliance reviews of individual servicers, identify areas of weaknesses and best practices, and determine the potential need for additional program policy changes.	Treasury - DO	Implemented. Pending auditor validation.
Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To improve IRS's ability to detect and pursue noncompliance associated with undervalued assets sheltered in IRAs and prohibited transactions, the Commissioner of Internal Revenue should conduct research using the new Form 5498 data to identify IRAs holding nonpublic asset types, such as profits interests in private equity firms and hedge funds, and use that information for an IRS-wide strategy to target enforcement efforts.	IRS	Implemented. Pending auditor validation.
Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To improve IRS's ability to detect and pursue noncompliance associated with undervalued assets sheltered in IRAs and prohibited transactions, the Commissioner of Internal Revenue should work in consultation with the Department of the Treasury on a legislative proposal to expand the statute of limitations on IRA noncompliance to help IRS pursue valuation-related misreporting and prohibited transactions that may have originated outside the current statute's 3-year window.	IRS	Implemented. Pending auditor validation.
Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed	GAO-15-16	10/20/2014	Tax Administration and Compliance	To help taxpayers better understand compliance risks associated with certain IRA choices and improve compliance, 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. Pending auditor validation.
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should establish procedures to evaluate companies in Stage 2 and Stage 3 under both statutory determination standards when an evaluation in either stage concludes that a company does not meet one of the standards, or document--on a company-specific or more general basis--why the second determination standard is not relevant for determination evaluations.	Treasury - DO	Implemented. Pending auditor validation.
Financial Stability Oversight Council: Further Actions Could Improve the Nonbank Designation Process	GAO-15-51	11/20/2014	Administration of Program Operations	To help ensure that FSOC is comprehensively identifying and considering companies, the Secretary of the Treasury in consultation with FSOC members, should develop a process to collect information necessary for Stage 1 analysis, as appropriate, from certain nonbank financial companies for which public or regulatory information is otherwise unavailable. For example, FSOC could have companies for which such information is unavailable and that meet certain characteristics (such as quantitative thresholds similar to those used in Stage 1) report necessary information to the Office of Financial Research.	Treasury - DO	Implemented. Pending auditor validation.

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Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review its regulations governing the information contained in relative value statements to ensure these statements provide a meaningful comparison of all benefit options, especially in instances where the loss of certain additional plan benefits may not be disclosed.	Treasury - DO	No Action Taken.
Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should review the applicability and appropriateness of allowing sponsors to select a "lookback" interest rate for use in calculating lump sums associated with a lump sum window that can serve to advantage the interests of the sponsor.	Treasury - DO	No Action Taken.
Private Pensions: Participants Need Better Information When Offered Lump Sums That Replace Their Lifetime Benefits	GAO-15-74	01/27/2015	Administration of Program Operations	To provide participants with useful information and to provide for lump sums that are based on up-to-date assumptions, Treasury should establish a process and a timeline for periodically updating the mortality tables used to determine minimum required lump sums-- including a means for monitoring when experts' views may indicate that mortality tables may have become outdated, and for taking expedited action if warranted.	Treasury - DO	No Action Taken.
Critical Technologies: Agency Initiatives Address Some Weaknesses, but Additional Interagency Collaboration Is Needed	GAO-15-288	02/10/2015	Administration of Program Operations	To ensure a consistent and more collaborative approach to the protection of critical technologies, the Secretaries of the Departments of Commerce, Defense, Homeland Security, State, and the Treasury; as well as the Attorney General, who have lead and stakeholder responsibilities for the eight programs within the critical technologies portfolio, take steps to promote and strengthen collaboration mechanisms among their respective programs while ongoing initiatives are implemented and assessed. These steps need not be onerous; for example, they could include conducting an annual meeting to discuss their programs, including the technologies they are protecting, their programs' intent, any new developments or changes planned for their programs, as well as defining consistent critical technologies terminology and sharing important updates.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology: Management Needs to Address Reporting of IRS Investments' Cost, Schedule, and Scope Information	GAO-15-297	02/25/2015	Information Technology	To improve the reliability and reporting of investment performance information and management of selected major investments, the Commissioner of the IRS should direct the Chief Technology Officer to take the following action: Modify reporting of ACA testing status to senior management to include a comprehensive report on all impacted systems-including an explanation for why impacted systems were not tested at a particular level-and ensure this reporting is aligned with the manner in which testing is being performed.	IRS	Rejected. IRS disagreed with the recommendation. We followed a rigorous risk-based process for planning the tests of Affordable Care Act (ACA) impacted systems, including the types and levels of testing. ACA Release 5.0 was complex and high-risk, thus reporting for testing within and outside IRS was frequent (sometimes daily), with test progress formally delivered via planned cross-organizational checkpoints and the Filing Season readiness assessment.
Information Security: IRS Needs to Continue Improving Controls over Financial and Taxpayer Data	GAO-15-337	03/19/2015	Information Technology	The Commissioner of Internal Revenue should take the following action to effectively implement key elements of the IRS information security program: Update the remedial action verification process to ensure actions are fully implemented.	IRS	Implemented. Pending auditor validation.
Information Security: IRS Needs to Continue Improving Controls over Financial and Taxpayer Data	GAO-15-337	03/19/2015	Information Technology	The Commissioner of Internal Revenue should take the following action to effectively implement key elements of the IRS information security program: Ensure that control testing methodology and results fully meet the intent of the control objectives being tested.	IRS	Implemented. Pending auditor validation.
Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	The Secretary of Treasury should ensure an inventory of mobile devices and services is established department-wide (i.e. all components' devices and associated services are accounted for).	Treasury - DO	Implemented. Pending auditor validation.
Telecommunications: Agencies Need better Controls to Achieve Significant Savings on Mobile Devices and Services	GAO-15-431	05/21/2015	Information Technology	The Secretary of the Treasury should ensure procedures to monitor and control spending are established department-wide. Specifically ensure: procedures include assessing devices for zero, under and over usage; personnel with authority and responsibility for performing the procedures are identified and the specific steps to be taken to perform the process are documented.	Treasury - DO	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to determine why staff did not consistently comply with IRS's existing requirements for the final candling of receipts at SCCs and lockbox banks, including logging remittances found during final candling on the final candling log at the time of discovery, safeguarding the remittances at the time of discovery, transferring the remittances to the deposit unit promptly, and passing one envelope at a time over the light source, and based on this determination, establish a process to better enforce compliance with these requirements.	IRS	Implemented. Pending auditor validation.

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Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to take the following action: Establish procedures to monitor whether non-IRS contractors with unescorted physical access to IRS facilities are receiving unauthorized access awareness training.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-15-480R	05/29/2015	Financial Statements	The Commissioner of Internal Revenue should direct the appropriate IRS officials to take the following action: Establish a process to ensure that the requirement for unauthorized access awareness training is explicitly communicated to non-IRS contractors who have unescorted access to IRS facilities.	IRS	Implemented. Pending auditor validation.
IRS EXAMINATION SELECTION Internal Controls for Exempt Organization Selection Should Be Strengthened	GAO-15-514	07/13/2015	Tax Administration and Compliance	To better ensure the Exempt Organization (EO) unit's adherence to the Tax Exempt and Government Entities (TE/GE) division's mission of "applying the tax law with integrity and fairness to all" in selecting exempt organizations to review or examine, the Commissioner of Internal Revenue should direct EO: Develop, document, and implement additional monitoring procedures in order to ensure case selection controls, including ensuring that procedures for obtaining required signatures and documenting explanations for selection decisions, are being followed.	IRS	Implemented. Pending auditor validation.
Mortgage Reforms: Actions Needed to Help Assess Effects of New Regulations	GAO-15-185	07/27/2015	Banking and Lending	To enhance the effectiveness of their preparations for conducting a retrospective review of the QRM regulations, the agencies responsible for the QRM regulations--Federal Deposit Insurance Corporation, Federal Housing Finance Agency, Board of Governors of the Federal Reserve System, HUD, Office of the Comptroller of the Currency, and Securities and Exchange Commission--should develop a plan that identifies the metrics, baselines, and analytical methods to be used and specify the roles and responsibilities of each agency in the review process. Furthermore, to account for and help mitigate limitations of existing data and the uncertain availability of enhanced datasets, the six agencies should include in their plan alternate metrics, baselines, and analytical methods that could be used if data were to remain unavailable.	OCC	Implemented. Pending auditor validation.
Patient Protection and Affordable Care Act: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals	GAO-15-540	07/29/2015	Tax Administration and Compliance	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, the Commissioner of Internal Revenue should take the following action: Assess whether or not the data received from the health insurance marketplaces are sufficiently complete and accurate to enable effective correction of tax returns at-filing based on matching with the marketplace data and, if the assessment determines that such corrections would be effective, seek legislative authority to correct tax returns at-filing based on the marketplace data.	IRS	Implemented. Pending auditor validation.
Patient Protection and Affordable Care Act: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals	GAO-15-540	07/29/2015	Tax Administration and Compliance	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, the Commissioner of Internal Revenue should take the following action: Evaluate IRS efforts to collaborate and communicate with key external stakeholders to inform efforts related to implementation of the new 2015 PPACA requirements.	IRS	Implemented. Pending auditor validation.
Patient Protection and Affordable Care Act: IRS Needs to Strengthen Oversight of Tax Provisions for Individuals	GAO-15-540	07/29/2015	Tax Administration and Compliance	To strengthen oversight of the individual shared responsibility and premium tax credit provisions, the Commissioner of Internal Revenue should take the following action: Work with CMS to get the total amount of advance PTC paid for the 2014 tax year and establish, as a baseline, the aggregate amount of the gap between advance PTC paid and advance PTC reported for the 2014 tax year, and track this aggregate gap for future tax years to help in evaluating the effectiveness of IRS's PTC education and compliance efforts.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	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. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	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. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should clearly establish, document, and implement case categorization and routing procedures--such as those for IDS, high priority case selection, and any other important processes--to support collection program objectives and IRS goals.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish, document, and implement procedures for the periodic evaluation of the efficiency and effectiveness of collection-wide case categorization, routing rules, and case selection processes.	IRS	Implemented. Pending auditor validation.
IRS CASE SELECTION: Collection Process Is Largely Automated, but Lacks Adequate Internal Controls	GAO-15-647	07/29/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish, document, and implement procedures for periodic updates of dollar thresholds for categorizing case selection, including those identified as "high risk."	IRS	Implemented. Pending auditor validation.

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IRS CASE SELECTION: Automated Collection System Lacks Key Internal Controls Needed to Ensure the Program Fulfills Its Mission	GAO-15-744	09/10/2015	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish, document, and implement objectives for the collection program and ACS, and define the key term of "fairness" as it applies to collection activities, which can be communicated to IRS staff.	IRS	Implemented. Pending auditor validation.
Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans	GAO-15-617	09/15/2015	Information Technology	To improve the department's IT savings reinvestment plans, the Secretary of the Treasury should direct the CIO, as part of any future update to the department's IRM strategic plan or equivalent document, to include information regarding the approach to reinvesting savings from the consolidation of commodity IT resources (including data centers) in accordance with OMB's guidance.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans	GAO-15-617	09/15/2015	Information Technology	To improve the department's IT savings reinvestment plans, the Secretary of the Treasury should direct the CIO to ensure that the department's integrated data collection submission to OMB includes, for all reported initiatives, complete plans to use any resulting cost savings and avoidances from OMB-directed IT reform-related efforts.	Treasury - DO	Implemented. Pending auditor validation.
Retirement Security: Federal Action Could Help State Efforts to Expand Private Sector Coverage	GAO-15-556	09/29/2015	Administration of Program Operations	To facilitate state efforts to expand coverage in workplace retirement savings programs, the Secretary of Labor and Secretary of the Treasury should consider their authority and review and revise, if necessary, existing regulations and guidance causing uncertainty for state efforts.	Treasury - DO	No Action Taken.
Critical Infrastructure Protection: Sector-Specific Agencies Need to Better Measure Cybersecurity Progress	GAO-16-79	11/19/2015	Information Technology	To better monitor and provide a basis for improving the effectiveness of cybersecurity risk mitigation activities, informed by the sectors' updated plans and in collaboration with sector stakeholders, the Secretary of the Treasury should direct responsible officials to develop performance metrics to provide data and determine how to overcome challenges to monitoring the financial services sector's cybersecurity progress.	Treasury - DO	Implemented. Pending auditor validation.
2015 Tax Filing Season	GAO-16-151DO	01/14/2016	Tax Administration and Compliance	To improve performance management of taxpayer services, the Secretary of the Treasury should update the Department's performance plan to include coverage rates for handling taxpayer correspondence as a part of Treasury's performance goals.	Treasury - DO	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	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. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the Internal Revenue Manual (IRM) has internal controls for processing information referrals by establishing, documenting, and implementing procedures for maintaining and communicating the information referral screening and routing guidelines to the Image Control Team (ICT) and IRS units receiving information referrals as well as procedures for ICT screening and routing operations.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing ongoing monitoring of information referrals retained for destruction, including a mechanism for tracking the reasons referrals were retained prior to destruction.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing procedures for each IRS operating unit receiving information referrals to provide feedback on the number and types of referrals misrouted and on their disposition, and a mechanism to analyze patterns of misroute errors.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the IRM has internal controls for processing information referrals by establishing, documenting, and implementing supervisory review and segregation of duties for inventory management reporting procedure.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish a coordination mechanism to facilitate communication and information sharing across IRS referral programs on crosscutting tax issues and ways to improve efficiency in the mechanisms for public reporting of possible tax violations.	IRS	Implemented. Pending auditor validation.
IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs	GAO-16-155	02/23/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should establish, document, and implement an organizational structure identifying responsibility for defining objectives with an appropriate line of reporting for measuring costs and results for information referrals.	IRS	Implemented. Pending auditor validation.

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Data Center Consolidation: Agencies Making Progress, but Planned Savings Goals Need to Be Established	GAO-16-323	03/04/2016	Information Technology	The Secretaries of the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General of the United States; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and U.S. Agency for International Development; the Director of the Office of Personnel Management; the Chairman of the Nuclear Regulatory Commission; and the Commissioner of the Social Security Administration should take action to improve progress in the data center optimization areas that we reported as not meeting OMB's established targets, including addressing any identified challenges.	Treasury - DO	PCA Due Date: Jun-2019
Information Security: IRS Needs to Further Improve Controls over Financial and Taxpayer Data	GAO-16-398	03/28/2016	Financial Statements	The Commissioner of Internal Revenue should update system and application audit plans based on the current version of referenced policies and guidelines and when significant changes are made to a system or application.	IRS	PCA Due Date: Dec-2019
Cloud Computing: Agencies Need to Incorporate Key Practices to Ensure Effective Performance	GAO-16-325	04/07/2016	Information Technology	To help ensure continued progress in the implementation of effective cloud computing SLAs, the Secretaries of Health and Human Services, Homeland Security, Treasury, and Veterans Affairs should direct appropriate officials to develop SLA guidance and ensure key practices are fully incorporated as the contract and associated SLAs expire.	Treasury - DO	PCA Due Date: Jun-2019
Low-Income Housing Tax Credit: Some Agency Practices Raise Concerns and IRS Could Improve Noncompliance Reporting and Data Collection	GAO-16-360	05/11/2016	Improper Payments	To improve IRS's processes for identifying the most significant noncompliance issues, the Commissioner of Internal Revenue should evaluate how IRS could use HUD's Real Estate Assessment Center databases, including how the information might be used to reassess reporting categories on the Form 8823 and to reassess which categories of noncompliance information have to be reviewed for audit potential.	IRS	Implemented. Pending auditor validation.
Low-Income Housing Tax Credit: Some Agency Practices Raise Concerns and IRS Could Improve Noncompliance Reporting and Data Collection	GAO-16-360	05/11/2016	Improper Payments	To receive more consistent information on LIHTC noncompliance, the Commissioner of Internal Revenue should collaborate with the allocating agencies to clarify when allocating agencies should report such information on the Form 8823 (report of noncompliance or building disposition). The IRS Commissioner should collaborate with the Department of the Treasury in drafting such clarifications to help ensure that any new guidance is consistent with Treasury regulations.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should design a process to reasonably assure the adequacy of detailed supporting information for tangible P&E amounts recorded in the general ledger.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should determine the reason(s) why staff did not always comply with IRS's established policies and procedures related to initiating, monitoring, and reviewing the monitoring of manual refunds and, based on this determination, establish a process to better enforce compliance with these requirements.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should develop and provide training, on a recurring basis, to all Facilities Management and Security Services specialists and managers involved in the duress alarm validation and testing process to reinforce the related policies and procedures.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should establish a policy and procedures requiring IRS officials to review and address situations in which it is later discovered that an employee deemed unsuitable for employment during the prescreening process was erroneously allowed to enter on duty.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should establish a process to prevent Employment Operations staff from allowing potential employees to enter on duty without favorable determinations of suitability by Personnel Security adjudicators.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should establish and implement monitoring procedures designed to reasonably assure that the key detailed information for tangible capitalized P&E is properly recorded and updated in the KISAM system.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should enhance the training program provided to COs to address all the job responsibilities related to certifying manual refunds for payment, including the required review of supporting documentation for manual refunds.	IRS	PCA Due Date: Aug-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-16-457R	05/18/2016	Financial Statements	The Commissioner of Internal Revenue should identify the cause of and implement a solution for dealing with the periodic backlogs of ICO inventory that is hampering the performance of quality reviews.	IRS	PCA Due Date: Aug-2019

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Identity Theft and Tax Fraud: IRS Needs to Update Its Risk Assessment for the Taxpayer Protection Program	GAO-16-508	05/24/2016	Tax Administration and Compliance	To further deter noncompliance in the Taxpayer Protection Program, the Commissioner of Internal Revenue should, in accordance with OMB and NIST e-authentication guidance, implement appropriate actions to mitigate risks identified in the assessment.	IRS	Implemented. Pending auditor validation.
Identity Theft and Tax Fraud: IRS Needs to Update Its Risk Assessment for the Taxpayer Protection Program	GAO-16-508	05/24/2016	Tax Administration and Compliance	To improve the quality of the Taxonomy's IDT refund fraud estimates, the Commissioner of Internal Revenue should utilize return-level data--where available to reduce over-counting and improve the quality and accuracy of the refunds-prevented estimates.	IRS	Implemented. Pending auditor validation.
Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	05/25/2016	Information Technology	To monitor whether existing investments are meeting the needs of their agencies, the Secretaries of Commerce and the Treasury should direct the respective agency CIO to ensure that required analyses are performed on investments in the operations and maintenance phase.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	05/25/2016	Information Technology	To address obsolete IT investments in need of modernization or replacement, the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, State, the Treasury, Transportation, and Veterans Affairs; the Attorney General; and the Commissioner of Social Security should direct their respective agency CIOs to identify and plan to modernize or replace legacy systems as needed and consistent with OMB's draft guidance, including time frames, activities to be performed, and functions to be replaced or enhanced.	Treasury - DO	Rejected. Treasury disagreed with the recommendation. Treasury will develop the corresponding policy once OMB finalizes its guidance.
Refundable Tax Credits: Comprehensive Compliance Strategy and Expanded Use of Data Could Strengthen IRS's Efforts to Address Noncompliance	GAO-16-475	05/27/2016	Tax Administration and Compliance	To strengthen efforts to identify and address noncompliance with the EITC, ACTC, and AOTC, the Commissioner of Internal Revenue should direct Refundable Credits Policy and Program Management (RCPPM) to, take necessary steps to ensure the reliability of collections data and periodically review those data to (a) compute a collections rate for post-refund enforcement activities and (b) determine what additional analyses would provide useful information about compliance results and costs of post-refund audits and document-matching reviews.	IRS	Rejected. IRS disagreed with the recommendation. The Wage and Investment compliance workload is predominantly pre-refund audits, where taxpayer claims for refundable credits are not paid prior to the conclusion of the examination. By holding potential refunds, revenue is protected and any subsequent disallowance of the claimed credits, generally, does not result in balances due that require follow-up collection activity. The level of effort to complete the recommended analysis would consume limited resources and would not justify the results. Further, it would not provide meaningful data to the program. IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans	GAO-16-510	06/15/2016	Administration of Program Operations	To improve the public reporting of major management challenges and to ensure performance information is useful, transparent, and complete, the Secretary of the Treasury should include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of the Department of the Treasury's agency performance plan.	Treasury - DO	PCA Due Date: Nov-2019
Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	To help IRS improve its process for determining IT funding priorities and to provide timely information on the progress of its investments, the Commissioner of IRS should direct the Chief Technology Officer to establish, document, and implement policies and procedures for selecting new and reselecting ongoing business systems modernization activities, consistent with IRS's process for prioritizing operations support priorities, which addresses (1) prioritization and comparison of IT assets against each other, (2) criteria for making selection and prioritization decisions, and (3) ensuring IRS executives' final funding decisions on IT proposals are based on IRS's prioritization process.	IRS	Implemented. Pending auditor validation.
Information Technology: IRS Needs to Improve Its Processes for Prioritizing and Reporting Performance of Investments	GAO-16-545	06/29/2016	Information Technology	To help IRS improve its process for determining IT funding priorities and to provide timely information on the progress of its investments, the Commissioner of IRS should direct the Chief Technology Officer to modify existing processes for Foreign Account Tax Compliance Act (FATCA) and Return Review Program (RRP) for measuring work performed by IRS staff to incorporate best practices, including accounting for actual work performed and using the level of effort measure sparingly.	IRS	Implemented. Pending auditor validation.
IRS Could Improve Presentation of Budget Data in Its Congressional Justification	GAO-16-695	07/21/2016	Administration of Program Operations	To enhance the budget process and to improve transparency, the Commissioner of Internal Revenue, to the extent feasible, should ensure that the CJ includes data by appropriation account on the amount of funding requested to maintain current services for each future state theme.	IRS	Implemented. Pending auditor validation.

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INLAND WATERWAYS FUEL TAX: Additional Data Could Enhance IRS's Efforts to Ensure Taxpayer Compliance	GAO-16-682	07/29/2016	Tax Administration and Compliance	To maximize resources for the Inland Waterways Trust Fund, the Commissioner of Internal Revenue should consult with the U.S. Army Corps of Engineers to explore options to obtain proprietary data to enhance IRS's efforts to ensure taxpayer compliance with the inland waterways fuel tax.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and communicate control procedures guidance for group managers to exercise professional judgment in the Field Collection program case selection process to achieve fairness and other program and collection case selection objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and communicate Field Collection program and case selection objectives, including the role of fairness, in clear and measurable terms sufficient for use in internal control.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and implement performance measures clearly linked to the Field Collection program and case selection objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop, document, and implement procedures to periodically monitor and assess the design and operational effectiveness of both automated and manual control procedures for collection case selection to assure their continued effectiveness in achieving program objectives.	IRS	Implemented. Pending auditor validation.
Tax Debt Collection: IRS Needs to Define Field Program Objectives and Assess Risks in Case Selection	GAO-16-787	09/13/2016	Tax Administration and Compliance	The Commissioner of Internal Revenue should incorporate program and case selection objectives into existing risk management systems or use other approaches to identify and analyze potential risks to achieving those objectives so that Field Collection can establish risk tolerances and appropriate control procedures to address risks.	IRS	Implemented. Pending auditor validation.
Information Technology Reform: Agencies Need to Increase Their Use of Incremental Development Practices	GAO-16-469	09/15/2016	Information Technology	To improve the quality of the seven departments' information on project incremental delivery reported to the IT Dashboard, the Secretaries of Commerce, Defense, Education, Health and Human Services, Homeland Security, Transportation, and the Treasury should direct their CIOs to review major IT investment project data reported on the IT Dashboard and update the information as appropriate in the following areas: (1) whether the project is in-progress or complete; (2) whether the project is a software development project or not; and (3) the status of the delivery of functionality every 6 months, ensuring that these data are consistent across all reporting channels.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology Reform: Agencies Need to Increase Their Use of Incremental Development Practices	GAO-16-469	09/15/2016	Information Technology	To improve the certification of adequate incremental development, the Secretaries of Defense, Education, Health and Human Services, and the Treasury should direct their CIOs to establish a department policy and process for the certification of major IT investments' adequate use of incremental development, in accordance with OMB's guidance on the implementation of the Federal Information Technology Acquisition Reform Act.	Treasury - DO	Implemented. Pending auditor validation.
Information Technology: Agencies Need to Improve Their Application Inventories to Achieve Additional Savings	GAO-16-511	09/26/2016	Information Technology	To improve federal agencies' efforts to rationalize their portfolio of applications, the heads of the Departments of Agriculture, Commerce, Education, Energy, Health and Human Services, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; and heads of the Environmental Protection Agency; National Aeronautics and Space Administration; National Science Foundation; Nuclear Regulatory Commission; Office of Personnel Management; Small Business Administration; Social Security Administration; and U.S. Agency for International Development should direct their Chief Information Officers (CIOs) and other responsible officials to improve their inventories by taking steps to fully address the practices we identified as being partially met or not met.	Treasury - DO	Implemented. Pending auditor validation.
Improper Payments - Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended	GAO-17-15	11/14/2016	Information Technology	The Secretary of the Treasury should direct the Fiscal Assistant Secretary to modify the working system to track adjudication of matches obtained through all functionalities.	Fiscal Service	Implemented. Pending auditor validation.
Improper Payments - Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended	GAO-17-15	11/14/2016	Information Technology	The Secretary of the Treasury should direct the Fiscal Assistant Secretary to revise Treasury's Do Not Pay Agency Implementation Guide to clearly describe the payment integration process, including the data sources used and timing of the matching.	Fiscal Service	Implemented. Pending auditor validation.
401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings	GAO-17-69	11/21/2016	Administration of Program Operations	To ensure that current vesting policies appropriately balance plans' needs and interests with the needs of workers to have employment mobility while also saving for retirement, Treasury should evaluate the appropriateness of existing maximum vesting policies for account-based plans, considering today's mobile labor force, and seek legislative action to revise vesting schedules, if deemed necessary. The Department of Labor could provide assistance with such an evaluation.	Treasury - DO	No Action Taken.

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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: Sep-2020
Retirement Security: Improved Guidance Could Help Account Owners Understand the Risks of Investing in Unconventional Assets	GAO-17-102	01/09/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should provide guidance to IRA owners and custodians on how to determine and document fair market value (FMV) for certain categories of hard-to-value unconventional assets. For example, IRS could consider updating Form 5498 instructions to custodians on how to document FMV for hard-to-value assets (e.g., last-known FMV based on independent appraisal, acquisition price) and provide guidance directed at account owners that provides examples of how to ascertain FMV for different types of unconventional assets.	IRS	Implemented. Pending auditor validation.
2016 Filing Season: IRS Improved Telephone Service but Needs to Better Assist Identity Theft Victims and Prevent Release of Fraudulent Refunds	GAO-17-186	01/31/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and maintain an online dashboard to display customer service standards and performance information such that it is easily accessible and improves the transparency of its taxpayer service.	IRS	Implemented. Pending auditor validation.
2016 Filing Season: IRS Improved Telephone Service but Needs to Better Assist Identity Theft Victims and Prevent Release of Fraudulent Refunds	GAO-17-186	01/31/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should review its document retrieval and scanning processes to identify potential training or guidance needs or other potential efficiencies.	IRS	Implemented. Pending auditor validation.
2016 Filing Season: IRS Improved Telephone Service but Needs to Better Assist Identity Theft Victims and Prevent Release of Fraudulent Refunds	GAO-17-186	01/31/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should revise IRS's notices to IDT refund fraud victims to include information such as (1) whether any dependents were claimed on the fraudulent return, (2) to the extent possible, if those dependents match any of those the taxpayer claimed the same tax year, and (3) how to request a redacted copy of the fraudulent return.	IRS	PCA Due Date: Dec-2019
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: communicate internally the necessary quality information about the objectives	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: define objectives to identify risk and define risk tolerances.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: design control activities to achieve objectives and respond to risks.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: evaluate issues and remediate identified internal control deficiencies on a timely basis.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: identify, analyze, and respond to risks to achieving the objectives.	IRS	Implemented. Pending auditor validation.

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IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the documentation gaps in policies and procedures are addressed for the following internal control principles for the selection method: use quality information to achieve objectives.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should create a timetable with specific dates for implementing its new compliance approach.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should develop and document criteria to use in choosing selection methods for campaigns using audits.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should document lessons learned from stakeholder input and past performance.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should establish metrics to help determine whether the campaign effort overall meets LB&I's goals.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should finalize and document plans to evaluate the human resources expended on campaign activities.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should monitor overall performance across future campaigns, not just individual compliance projects, and in doing so ensure that the data used for monitoring accounts for the costs beyond the auditor's time can clearly be linked with specific selection methods, including the Discriminant Analysis System (DAS) method, to the extent that the selection methods continue to operate.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	To further ensure that the new campaigns under LB&I's new approach for addressing tax compliance are implemented successfully, the Commissioner of Internal Revenue should set a timetable to analyze and mitigate risks and document specific metrics for assessing mitigation of identified risks.	IRS	Implemented. Pending auditor validation.
IRS RETURN SELECTION: Improved Planning, Internal Controls, and Data Would Enhance Large Business Division Efforts to Implement New Compliance Approach	GAO-17-324	03/28/2017	Tax Administration and Compliance	In accordance with federal internal control standards, the IRS Commissioner should direct LB&I to adopt a standard process for monitoring audit selection decisions in the field, such as by modifying the existing quality control system.	IRS	PCA Due Date: Oct-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should develop and implement a process to reasonably assure that IRS operating divisions and the IT organization effectively coordinate with the CFO organization when making programming changes to information systems affecting financial reporting.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should establish and implement procedures to periodically review the process for determining the intragovernmental costs and costs with the public for each major program reported in the notes to the financial statements to provide reasonable assurance that these amounts are reliable and fairly presented.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue provide clear guidelines as to what events constitute removal from IRS premises and the disposal date that should be recorded in its inventory system, either through an update of the IRM or other property and equipment-related desk guides.	IRS	Implemented. Pending auditor validation.

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Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should research and determine the reason the IT organization did not follow IRS policy to thoroughly test programming changes related to the automation of specific penalty abatement procedures to reasonably assure that they worked as intended before implementation. Based on this determination, establish a process to better ensure compliance with existing policies for testing programming changes, including the use and review of the Applications Development transmittal checklist when developing program changes and retention of test results.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should update the respective (1) Privacy, Governmental Liaison and Disclosure and (2) CFO IRM sections related to the definition of the tax gap to align with the current understanding followed by IRS personnel.	IRS	Implemented. Pending auditor validation.
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should revise the applicable IRM sections pertaining to manual refunds to require employees to verify the validity of the digital signatures on the manual refund request forms and the manual refund signature authorization forms.	IRS	PCA Due Date: Aug-2019
Management Report: Improvements Are Needed to Enhance the Internal Revenue Service's Internal Control over Financial Reporting	GAO-17-454R	05/17/2017	Financial Statements	The Commissioner of Internal Revenue should strengthen the process for reasonably assuring that the IRM is reviewed annually to align with the current control procedures and guidance being implemented by agency personnel. This should include a mechanism for reasonably assuring that program owner directors (1) review their respective program control activities and related guidance annually and timely update the IRM as needed, (2) document their reviews, and (3) utilize interim guidance and supplemental guidance correctly for their intended purposes.	IRS	PCA Due Date: Dec-2019
Employment Taxes: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans to analyze the results in 2017 of the NRP employment tax study to identify the major issues of noncompliance.	IRS	Implemented. Pending auditor validation.
Employment Taxes: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should regularly remind employment tax examiners how they can access and request the CP2100 and cash transaction data for operational employment tax examinations.	IRS	Implemented. Pending auditor validation.
Data Center Optimization: Agencies Need to Complete Plans to Address Inconsistencies in Reported Savings	GAO-17-388	05/18/2017	Information Technology	The Secretaries of the Departments of Commerce, Defense, Energy, Health and Human Services, Interior, Labor, State, Transportation, Treasury, and Veterans Affairs; the Attorney General; and the Administrators of the Environmental Protection Agency, National Aeronautics and Space Administration, Small Business Administration, and U.S. Agency for International Development; the Chairman of the Nuclear Regulatory Commission; and the Commissioner of the Social Security Administration) should each take action to complete the missing elements in their respective DCOI strategic plan, including addressing any identified challenges, and submit their completed strategic plan to OMB.	Treasury - DO	Implemented. Pending auditor validation.
Data Center Optimization: Agencies Need to Complete Plans to Address Inconsistencies in Reported Savings	GAO-17-388	05/18/2017	Information Technology	The following 11 agencies (the Secretaries of the Departments of Commerce, Education, Health and Human Services, Interior, Labor, State, Transportation, and Treasury; the Administrators of the Environmental Protection Agency, General Services Administration, and the U.S. Agency for International Development) should also each take action to ensure that the amounts of achieved data center cost savings and avoidances are consistent across all reporting mechanisms, including the quarterly data submissions and DCOI strategic plans.	Treasury - DO	Implemented. Pending auditor validation.
Employment Taxes: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans for addressing the noncompliance identified in IRS's analysis of the NRP employment tax results.	IRS	PCA Due Date: Dec-2019
Employment Taxes: Timely Use of National Research Program Results Would Help IRS Improve Compliance and Tax Gap Estimates	GAO-17-371	05/18/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop and document plans for assessing the results of the NRP employment tax study to estimate the current state of the employment tax gap.	IRS	PCA Due Date: Jan-2020

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Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-17-524	7/12/2017	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary to develop and implement a sufficient process for working with federal entities to reduce or resolve the need for significant adjustments to federal entity data submitted for the CFS.	Fiscal Service	Rejected. Treasury disagreed with the recommendation as it considers this recommendation more of best practices and would not contribute to audibility. Treasury will continue to evolve its processes as deemed necessary to ensure that appropriate and effective metrics are deployed to measure and monitor agency performance. Ultimate responsibility for the desired outcome of minimizing the occurrence of intragovernmental differences rests with the agency community and their auditors, and is dependent on the quality and completeness of agency data provided to Treasury.
Management Report: Improvements Needed in Controls over the Processes Used to Prepare the U.S. Consolidated Financial Statements	GAO-17-524	7/12/2017	Financial Statements	The Secretary of the Treasury should direct the Fiscal Assistant Secretary, working in coordination with the Controller of OMB, to improve corrective action plans for (1) treaties and international agreements, (2) additional audit procedures for intragovernmental activity and balances, and (3) the Reconciliation Statements so that they include sufficient information to address the control deficiencies in these areas effectively.	Fiscal Service	Rejected. Treasury disagreed with the recommendation as it considers this recommendation redundant to existing open recommendations issued in previous years. Treasury will continue to work with agencies to facilitate improvement of processes, minimizing the need for Treasury adjustments to agency reporting. Ultimate responsibility for the desired outcome of minimizing the need for Treasury adjustments rests with the agency community and their auditors, and is dependent on the quality and completeness of agency data provided to Treasury.
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should assess the program against applicable IPIA-defined thresholds and conclude on its susceptibility to significant improper payments, and revise the scope of its improper payments susceptibility assessment for the PTC program to include instances in which advance PTC is greater than or equal to the amount of PTC claimed on the tax return. If the program meets the IPIA definition for being susceptible to significant improper payments based on this assessment, estimate and report improper payments associated with the PTC program consistent with IPIA requirements.	IRS	Implemented. Pending auditor validation.
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should design and implement procedures in the IRM to regularly notify nonfilers of the requirement to file tax returns in order to continue to receive advance PTC in the future.	IRS	Implemented. Pending auditor validation.
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should assess whether IRS should require its examiners to verify health care coverage of individuals to determine eligibility for PTC. To do this, IRS should complete its evaluation on the level of noncompliance related to duplicate health insurance coverage. Based on this evaluation and if cost effective, IRS should design and implement formal policies and procedures to routinely identify individuals inappropriately receiving PTC because of their eligibility for or enrollment in health care programs outside of the marketplaces and notify such individuals of their ineligibility for PTC.	IRS	PCA Due Date: Oct-2020
Improper Payments: Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit	GAO-17-467	07/13/2017	Improper Payments	The Commissioner of Internal Revenue should assess and document the feasibility of approaches for incorporating information from the marketplaces on individuals who did not demonstrate that they met the eligibility requirements for citizenship or lawful presence in the tax compliance process. If determined feasible, IRS should work with Treasury to require marketplaces to periodically provide such information on individuals and use such information to recover advance PTC made for those individuals.	IRS	PCA Due Date: Sept-2019
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should develop an enterprise-wide system owner procedural document to control critical mainframe operating system commands.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should develop, document, and implement the use of detailed procedures to facilitate the periodic review and analysis of audit records for its financial systems.	IRS	Implemented. Pending auditor validation.

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Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should ensure that all known significant audit findings and recommendations related to financial reporting, which includes those in GAO's public and limited official use only reports, that directly relate to the objective of A-123 internal control tests are reviewed and monitored.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should ensure that approved risk-based decisions pertaining to database configurations are based on suitable justification.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should ensure that system administrators and security operations analysts are alerted in the event of audit processing failures.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should regularly update configuration standards and guidelines for network devices to incorporate recommendations from industry leaders, security agencies, and key practices from IRS partners to address known vulnerabilities applicable to IRS's environment.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should update information contingency plan test procedures to include updating contingency plans to reflect changes to the current operating environment.	IRS	Implemented. Pending auditor validation.
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should implement the audit plans for the 12 systems and applications that we reviewed in the production computing environment.	IRS	PCA Due Date: Dec-2019
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue should implement a compliance verification application, or other appropriate process, to ensure configuration policies are comprehensively tested on the mainframe.	IRS	PCA Due Date: Jan-2020
Information Security: Control Deficiencies Continue to Limit IRS's Effectiveness in Protecting Sensitive Financial and Taxpayer Data	GAO-17-395	07/26/2017	Financial Statements	The Commissioner of Internal Revenue identify and review service organizations' listing of user controls that are deemed relevant and test those controls to appropriately draw conclusions about the operating effectiveness of controls.	IRS	PCA Due Date: Nov-2019
Data Center Optimization: Agencies Need to Address Challenges and Improve Progress to Achieve Cost Savings Goal	GAO-17-448	09/06/2017	Information Technology	The Secretaries of Agriculture, Commerce, Defense, Homeland Security, Energy, HHS, Interior, Labor, State, Transportation, Treasury, and VA; the Attorney General of the United States; the Administrators of EPA, GSA, and SBA; the Director of OPM; and the Chairman of NRC should take action to, within existing OMB reporting mechanisms, complete plans describing how the agency will achieve OMB's requirement to implement automated monitoring tools at all agency-owned data centers by the end of fiscal year 2018.	Treasury - DO	Implemented. Pending auditor validation.
Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	GAO-17-675	09/25/2017	Acquisition and Procurement	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of the Treasury should comply with sections 15(k)(8) and (k)(11) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.	Treasury - DO	Implemented. Pending auditor validation.
DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations	GAO-18-138	11/08/2017	Information Technology	The Secretary of the Treasury should reasonably assure that the process for determining whether required agencies are submitting spending data is in place and operating as designed.	Treasury - DO	Implemented. Pending auditor validation.
DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations	GAO-18-138	11/08/2017	Information Technology	The Secretary of the Treasury should reasonably assure that ongoing monitoring controls to help ensure the completeness and accuracy of agency submissions are designed, implemented, and operating as designed.	Treasury - DO	Implemented. Pending auditor validation.
DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations	GAO-18-138	11/08/2017	Information Technology	The Secretary of the Treasury should disclose known data quality issues and limitations on the new USAspending.gov.	Treasury - DO	Implemented. Pending auditor validation.
Identity Theft: Improved Collaboration Could Increase Success of IRS Initiatives to Prevent Refund Fraud	GAO-18-20	11/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the Information Sharing and Analysis Center (ISAC) pilot better aligns with leading practices for effective pilot design. This should include (1) establishing criteria for assessing whether the pilot's objectives have been met before making decisions about its scalability and whether, how, and when to proceed to full implementation; and (2) developing a data analysis plan that identifies data sources and criteria necessary for effectively evaluating the pilot.	IRS	Implemented. Pending auditor validation.

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Identity Theft: Improved Collaboration Could Increase Success of IRS Initiatives to Prevent Refund Fraud	GAO-18-20	11/28/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should ensure that the ISAC Partnership develops an outreach plan to expand membership and improve states' and industry partners' understanding of the ISAC's benefits.	IRS	Implemented. Pending auditor validation.
IRS Needs Specific Goals and Strategies for Improving Compliance	GAO-18-39	11/30/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should instruct the appropriate officials to develop and document a strategy that outlines how IRS will use National Research Program data to update compliance strategies that could help address the tax gap.	IRS	PCA Due Date: Jun-2019
IRS Needs Specific Goals and Strategies for Improving Compliance	GAO-18-39	11/30/2017	Tax Administration and Compliance	The Commissioner of Internal Revenue should re-establish long-term, quantitative goals for improving voluntary compliance.	IRS	Rejected. IRS disagreed with the recommendation. By remaining committed to estimating the tax gap and voluntary compliance rate, the IRS will be able to ascertain whether it is broadly making progress toward the goal of increasing voluntary compliance, without a quantitative target. The voluntary compliance/tax gap data are not effective for making strategic, operational decisions. They are all-encompassing measures, affected by IRS actions and non-IRS factors; therefore, it will be next to impossible to isolate the effects of any given action.
Information Technology: Agencies Need to Involve Chief Information Officers in Reviewing Billions of Dollars in Acquisitions	GAO-18-42	01/10/2018	Acquisition and Procurement	The Secretary of the Treasury should ensure that IT acquisition plans or strategies are reviewed and approved according to OMB's guidance.	Treasury - DO	PCA Due Date: Jun-2019
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	Based on the benefits and costs assessment the Commissioner of Internal Revenue should use IRS's existing authority to modify the refund hold such that it minimizes the risk of releasing fraudulent or noncompliant refunds.	IRS	Implemented. Pending auditor validation.
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should collect data to track late W-2 filing penalty notices and the extent to which they are associated with fraud and noncompliant returns.	IRS	Implemented. Pending auditor validation.
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should develop an evaluation plan to fully assess the benefits and costs, including taxpayer burden, of modifying the February 15 refund hold, and determine how this effort informs IRS's overall compliance strategy for refundable tax credits and fraud risk management.	IRS	Implemented. Pending auditor validation.
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should implement any identified changes to improve pre-refund compliance checks.	IRS	PCA Due Date: Jun-2019
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess the benefits and costs of additional uses and applications of W-2 data for pre-refund compliance checks, such as addressing underreporting, employment fraud, and other fraud or noncompliance before issuing refunds.	IRS	PCA Due Date: Jun-2019
Tax Fraud and Noncompliance: IRS Can Strengthen Pre-refund Verification and Explore More Uses	GAO-18-224	01/30/2018	Tax Administration and Compliance	The Commissioner of Internal Revenue should assess options for improving enforcement of late W-2 filing penalties, for example, by mailing notices before the next filing deadline.	IRS	Rejected. IRS disagreed with the recommendation. Penalties for late-filed, incorrect media, and missing/incorrect TINs are assessable systemically under IRC 6721 for various information returns including the Forms W-2. IRC 6721 has a maximum limitation for each payer and a penalty notice cannot be issued for each information return (Forms W-2 as recommended in this case) because it will ignore the maximum limitation required by law. In addition, SSA provides to IRS a drop-file in December of the year the Forms W-2 are due. IRS needs this file to exclude these payers from receiving an erroneous penalty notice.

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Procedures for Reviews Under Regulatory Flexibility Act Need to Be Enhanced	GAO-18-256	01/31/2018	Banking and Lending	The Comptroller of the Currency should develop and implement specific policies and procedures for how it will consistently comply with RFA requirements and key aspects of the Small Business Administration's (SBA) Office of Advocacy and OMB guidance.	OCC	Implemented. Pending auditor validation.
Procedures for Reviews Under Regulatory Flexibility Act Need to Be Enhanced	GAO-18-256	01/31/2018	Banking and Lending	The Comptroller of the Currency should coordinate with the Office of Advocacy on whether the Economic Growth and Regulatory Paperwork Reduction Act (EGRPRA) review process satisfies the requirements of section 610 and, if not, what steps should be taken to align the process with section 610 requirements.	OCC	PCA Due Date: Dec-2018. This is a joint recommendation. OCC is coordinating with the other regulators to determine a new due date.
Committee on Foreign Investment in the United States: Treasury Should Coordinate Assessments of Resources Needed to Address Increased Workload	GAO-18-249	02/14/2018	Administration of Program Operations	Treasury, as CFIUS lead, should coordinate member agencies' efforts to better understand the staffing levels needed to address the current and projected CFIUS workload associated with core committee functions.	Treasury - DO	Implemented. Pending auditor validation.
Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	GAO-18-211	02/15/2018	Information Technology	The Secretary of Treasury should take steps to consult with respective sector partner(s), such as the SCC, DHS and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.	Treasury - DO	Implemented. Pending auditor validation.
Bank Secrecy Act - De-risking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263OCC	02/26/2018	Banking and Lending	The Comptroller of the Currency work jointly with FinCEN, the FDIC and the FRB to conduct a retrospective review of BSA/AML regulations and their implementation for banks, focusing on how banks' regulatory concerns may be influencing their willingness to provide services to certain populations. The GAO is recommending further that the FDIC, the FRB, the OCC and FinCEN take steps, as appropriate, to revise the BSA regulations or the way they are being implemented to help ensure BSA/AML regulatory objectives are being met in the most effective and least burdensome way.	OCC	Implemented. Pending auditor validation.
Bank Secrecy Act - De-risking along the Southwest Border Highlights Need for Regulators to Enhance Retrospective Reviews	GAO-18-263	02/28/2018	Banking and Lending	The Director of FinCEN should jointly conduct a retrospective review of BSA/AML regulations and their implementation for banks with FDIC, the Federal Reserve, and OCC. This review should focus on how banks' regulatory concerns may be influencing their willingness to provide services. In conducting the review, FDIC, the Federal Reserve, OCC, and FinCEN should take steps, as appropriate, to revise the BSA regulations or the way they are being implemented to help ensure that BSA/AML regulatory objectives are being met in the most effective and least burdensome way.	FinCEN	Implemented. Pending auditor validation.
Workplace Retirement Account: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The Commissioner of Internal Revenue should clarify how U.S. individuals are to report their foreign retirement accounts. The clarification could include addressing how these accounts should be designated and how the taxpayer should report contributions, earnings, and distributions made from the account.	IRS	PCA Due Date: Oct-2020
Workplace Retirement Account: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The Commissioner of Internal Revenue should review taxation issues relating to distributions involving incorrect participant addresses and uncashed benefit checks and clarify for the public the Internal Revenue Code's requirements in these circumstances.	IRS	PCA Due Date: Oct-2021
Workplace Retirement Account: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The Commissioner of Internal Revenue should take steps to improve the likelihood that the Notice of Potential Private Pension Benefit Information corresponds to actual retirement benefits in the future, for example, by working with the Social Security Administration as necessary.	IRS	PCA Due Date: Oct-2021
Workplace Retirement Account: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The Commissioner of Internal Revenue should consider revising the letter forwarding program in a cost effective manner to again provide information on behalf of plan sponsors on unclaimed retirement accounts to participants.	IRS	Rejected. IRS disagreed with the recommendation. Guidance the Department of Labor issued in 2014 affirms the steps plan administrators can take to locate missing participants which is based on widespread use of commercially available locator services. With limited IRS staff and resources and the many locator services commercially available today, it is not feasible for the IRS to reinstate this program. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.

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Workplace Retirement Account: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings	GAO-18-19	03/03/2018	Administration of Program Operations	The Commissioner of Internal Revenue should systematically analyze data reported through Form 8938 filings on foreign retirement accounts owned by U.S. individuals with the goal of developing an evidence-based understanding of how these accounts change over time and what level of risk these accounts pose for tax evasion. To assist with this analysis, IRS should consider revising Form 8938 to more clearly distinguish between retirement accounts and other types of accounts or assets being reported by taxpayers under current reporting requirements.	IRS	Rejected. IRS disagreed with the recommendation. The modification to the Form 8938 suggested in this recommendation may seem minor, but systemically collecting and analyzing the data would require resources beyond those currently available to IRS. Further, IRS views this GAO recommendation as not providing a sufficient return on investment to warrant allocating limited resources for implementing the recommendation.
Remittances to Fragile Countries: Treasury Should Assess Risks from Shifts to Non-Banking Channels	GAO-18-313	03/08/2018	Banking and Lending	Treasury should assess the extent to which shifts in remittance flows to non-banking channels for fragile countries may affect Treasury's ability to monitor for financial crimes and, if necessary, should identify corrective actions.	Treasury - DO	Implemented. Pending auditor validation.
Financial Technology: Additional Steps by Regulators could Better Protect Consumers and Aid Regulatory Oversight	GAO-18-254	03/22/2018	Information Technology	The Comptroller of the Currency should engage in collaborative discussions with other relevant financial regulators to help market participants address issues surrounding reimbursement for consumers who use financial account aggregators and experience unauthorized transactions in a group that incorporates leading practices.	OCC	Implemented. Pending auditor validation.

Note: Financial Statements audits older than the seven (7) year threshold are included to provide additional reference on these annual audits.

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RESTORE ACT: Alabama's Center of Excellence Was Not Selected through Competitive Award	OIG-15-036	06/10/2015	Administration of Program Operations	OIG recommends that the Fiscal Assistant Secretary ensures that the Alabama Council selects its Centers of Excellence through a competitive process in accordance with the RESTORE Act and Treasury regulations prior to disbursing grant funds to the Alabama Council for funding Centers of Excellence.	Treasury - DO	PCA Due: Apr-2019
OSP Needs to Promptly Inform OIG of Potential Illegal Activity and Improve Other Processes	OIG-15-040	07/27/2015	Administration of Program Operations	OIG recommends that the Assistant Secretary for Intelligence and Analysis conduct, in conjunction with the Office of the Chief Information Officer, a resource analysis of the Office of Security Programs to determine the proper information technology software, equipment, and support needed to comply with Central Verification System requirements.	Treasury - DO	PCA Due: Apr-2019
OSP Needs to Promptly Inform OIG of Potential Illegal Activity and Improve Other Processes	OIG-15-040	07/27/2015	Administration of Program Operations	OIG recommends that the Assistant Secretary for Intelligence and Analysis ensure that the Office of Security Programs works with the Office of the Chief Information Officer and Office of Personnel Management, as appropriate, to resolve the Office of Security Programs system and data issues with the Central Verification System so that Treasury employee security clearance data is provided to and maintained in the Central Verification System on a complete, current, and accurate basis going forward.	Treasury - DO	PCA Due: Apr-2019
Libyan Sanctions Case Study	OIG-16-001	10/26/2015	Administration of Program Operations	OIG recommends that the Director of the Office of Foreign Assets Control implement a methodology to identify blocked assets that have been released by license type (general or directive).	Treasury - DO	PCA Due: Jun-2018
Libyan Sanctions Case Study	OIG-16-001	10/26/2015	Administration of Program Operations	OIG recommends that the Director of the Office of Foreign Assets Control develop a lessons-learned process to capture and communicate acquired knowledge from past sanctions programs at a time appropriate for each sanctions program.	Treasury - DO	PCA Due: Sep-2018
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit	OIG-16-010MNT	11/12/2015	Information Technology	OIG recommends that United States Mint management, for the selected system, ensure access forms are completed, properly reviewed by the help desk prior to granting access, and centrally retained by the help desk.	Mint	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit	OIG-16-010MNT	11/12/2015	Information Technology	OIG recommends that United States Mint management, for the selected system, ensure that its third-party cloud service provider provides Federal Information Security Modernization Act of 2014 (FISMA)-related artifacts to demonstrate FISMA compliance to the U.S. Mint security compliance team.	Mint	PCA Due: Aug-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit	OIG-16-010MNT	11/12/2015	Information Technology	OIG recommends that United States Mint management, for the selected system, ensure that control implementation statements and statuses for all National Institute of Standards and Technology Special Publication 800-53 Revision 4 controls and control enhancements are fully addressed in the system security plan.	Mint	PCA Due: Jul-2019
GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented	OIG-16-059	09/29/2016	Administration of Program Operations	OIG recommends that the Assistant Secretary for Intelligence and Analysis direct the Deputy Assistant Secretary for Security to emphasize to derivative classifiers the importance of properly marking classification decisions, including adding a note in classified emails to remind employees to properly portion mark emails before sending.	Treasury - DO	PCA Due: Sep-2018
GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented	OIG-16-059	09/29/2016	Administration of Program Operations	OIG recommends that the Assistant Secretary for Intelligence and Analysis direct the Deputy Assistant Secretary for Security to update the Treasury Security Manual to include the Office of Security Programs responsibilities to (i) follow-up timely with Departmental Offices and bureaus on their SF 311 submissions; (ii) review the SF 311s for completeness and accuracy; (iii) implement a mechanism such as a checklist or reconciliation to ensure complete and accurate reporting of SF 311 information; and (iv) document explanations for corrections made to the Department Offices' and bureaus' SF 311 reporting if OSP makes any changes.	Treasury - DO	PCA Due: Sep-2018
GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented	OIG-16-059	09/29/2016	Administration of Program Operations	OIG recommends 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: Sep-2018
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Banking and Lending	OIG recommends that the Assistant Secretary for Terrorist Financing address areas of concern expressed by Federal agencies regarding the Office of Terrorist Financing and Financial Crimes' (TFFC) collaboration that includes feedback, intersessional meetings, and invitations to participate in bilateral meetings with foreign countries during the Financial Action Task Force (FATF) Plenary.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Banking and Lending	OIG recommends that the Assistant Secretary for Terrorist Financing develop policies and procedures to ensure continuity and consistency in collaboration efforts with interagency task forces and workgroups.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.

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TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Banking and Lending	OIG recommends that the Assistant Secretary for Terrorist Financing develop and implement a mechanism to monitor, evaluate, and report on the effectiveness of the Office of Terrorist Financing and Financial Crimes' (TFFC) interagency collaboration.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made	OIG-17-044	05/23/2017	Banking and Lending	OIG recommends that the Assistant Secretary for Terrorist Financing develop meaningful performance measures specific to the Office of Terrorist Financing and Financial Crimes (TFFC) collaboration.	Treasury - DO	TFFC agreed with the recommendation and is in the process of developing PCAs.
RESTORE ACT: Gulf County's Policies and Procedures Did Not Reflect All Uniform Guidance Requirements	OIG-17-046	06/05/2017	Administration of Program Operations	OIG recommends that the Fiscal Assistant Secretary considers the County's need to further develop and strengthen its policies and procedures to fully document the Uniform Guidance. This consideration should be part of Treasury's oversight and administration of the County's Multiyear Implementation Plan (MYIP) Planning Assistance award as well as risk assessments required by the Uniform Guidance for future awards.	Treasury - DO	PCA Due: May-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit for Collateral National Security Systems	OIG-18-005	10/27/2017	Information Technology	OIG recommends that DO management establish a process to review at a defined frequency the DO Collateral NSS user accounts.	Treasury - DO	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit for Collateral National Security Systems	OIG-18-005	10/27/2017	Information Technology	OIG recommends that DO management disable terminated or inactive DO employees' or contractors' DO Collateral NSS accounts accordingly.	Treasury - DO	Implemented. Pending auditor validation.
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit	OIG-18-004FS	10/27/2017	Information Technology	OIG recommends that Bureau of the Fiscal Service (Fiscal Service) management implement an enterprise-wide Software Asset Management (SAM) tool to discover and identify installed software on the Fiscal Service network, manage software product signatures, analyze software use (i.e., license consumption), and facilitate software asset management reporting.	Fiscal Service	PCA Due: Jun-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit	OIG-18-004DO	10/27/2017	Information Technology	OIG recommends that Departmental Offices (DO) management update the DO Information Technology (IT) Security Policy Handbook (DO P-910), Version 3.3, specifically the RA (Risk Assessment)-5 and SI (System and Information Integrity)-2 security controls, to establish actionable timeframes for remediating vulnerabilities using a risk-based approach or develop a continuous monitoring program to determine and set agreed upon timeframes to remediate organizational defined vulnerabilities.	Treasury - DO	PCA Due: May-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit	OIG-18-004DO	10/27/2017	Information Technology	OIG recommends that Departmental Offices (DO) management update the Information Technology (IT) Security Policy Handbook (DO P-910) and supporting patch management policies and procedures to enforce a patch management process for the operating systems supporting selected system 1, selected system 2, and other moderate or high risk information systems to test, document, and approve patches prior to installation.	Treasury - DO	PCA Due: May-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit	OIG-18-004DO	10/27/2017	Information Technology	OIG recommends that Departmental Offices (DO) management perform and document a cost benefit analysis to determine if a complete test environment is warranted for all DO systems to include tracking of all patch management decisions.	Treasury - DO	PCA Due: May-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit	OIG-18-004DO	10/27/2017	Information Technology	OIG recommends that Departmental Offices (DO) management test patches in adherence to the updates to Information Technology (IT) Security Handbook and supporting patch management policies and procedures.	Treasury - DO	PCA Due: May-2019
INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit for Collateral National Security Systems	OIG-18-005	10/27/2017	Information Technology	OIG recommends that DO management evaluate the current test environment to determine if management needs to enhance the environment to allow for adequate testing of changes and patches, and, if necessary, implement a cost-effective solution.	Treasury - DO	PCA Due: Sep-2019
TERRORIST FINANCING/MONEY LAUNDERING: Audit of the Office of Intelligence and Analysis' Mgmt. of the Office of Terrorism and Fin Intel Employees' Intel Community Public Key Infrastructure Certificates	OIG-18-006	10/30/2017	Administration of Program Operations	OIG recommends that the Under Secretary for Terrorism and Financial Intelligence (TFI) ensures that the Office of Intelligence and Analysis (OIA) and the Financial Crimes Enforcement Network (FinCEN) officials work together to ensure that they understand their roles and responsibilities.	Treasury - DO	PCA Due: Mar-2019

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TERRORIST FINANCING/MONEY LAUNDERING: Audit of the Office of Intelligence and Analysis' Mgmt. of the Office of Terrorism and Fin Intel Employees' Intel Community Public Key Infrastructure Certificates	OIG-18-006	10/30/2017	Administration of Program Operations	OIG recommends that the Under Secretary for Terrorism and Financial Intelligence (TFI) ensures that an assessment is performed to determine the adequacy of staffing and system resources, as well as cross-training of Office of Special Security Programs (SSP) employees responsible for reviewing and renewing intelligence community public key infrastructure (IC PKI) certificates.	Treasury - DO	PCA Due: Mar-2019
Treasury Continues to Make Progress in Meeting DATA Act Reporting Requirements, But Data Quality Concerns Remain	OIG-18-010R	11/08/2017	Administration of Program Operations	OIG recommends the Department of the Treasury's (Treasury) Assistant Secretary for Management, working as needed with Treasury's senior accountable official (SAO), reporting entities, and the Government-wide Program Management Office (PMO), as well as the Office of Management and Budget (OMB) continue to monitor the resolution for issues identified in corrective action plans including, but not limited to, ARC's process to report procurement data on behalf of its customer agencies.	Treasury - DO	PCA Due: Nov-2019
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	The Office of Foreign Assets Control (OFAC) Director should work with the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) to ensure that required records are included in the electronic Official Personnel Folders (e OPF).	Treasury - DO	OFAC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	OIG recommends that the Office of Foreign Assets Control (OFAC) Director ensure that career ladder promotions of legacy employees are based on equitable, consistent, and supportable methodologies, including alignment with the official Office of Personnel Management (OPM) ratings categories, Treasury and OFAC requirements, and the duties and responsibilities of the employees' assigned position descriptions.	Treasury - DO	OFAC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	OIG recommends that the Office of Foreign Assets Control (OFAC) Director ensure that legacy employees' current position descriptions are evaluated to ensure that the documented promotion potential of these non-supervisory employees is consistent with OFAC's current promotion practices.	Treasury - DO	OFAC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement	OIG-18-018	11/27/2017	Administration of Program Operations	OIG recommends that the Office of Foreign Assets Control (OFAC) Director ensure that considerations and justifications used for promotions are documented when promotion decisions are inconsistent with established policies.	Treasury - DO	OFAC agreed with the recommendation and is in the process of developing PCAs.
TERRORIST FINANCING/MONEY LAUNDERING: Financial Institutions Used FinCEN Guidance Designed To Avoid Duplicate Filing of Reports With OFAC and FinCEN, but BSA Data Users Did Not Have Access to All Data	OIG-18-032	12/19/2017	Banking and Lending	OIG recommends that the Director of the Financial Crimes Enforcement Network (FinCEN), in collaboration with the Director of the Office of Foreign Assets Control (OFAC), review the 2004 guidance and information sharing agreement based on changes to sanctions programs and update accordingly.	FinCEN	PCA Due: Jul-2019
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	OIG recommends that the Director of the Office of Financial Research (OFR) ensures a review of purchase cardholder files are completed to ensure that all documents required by policy and procedures are included in the files.	Treasury - DO	PCA Due: Jan-2019
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	OIG recommends that the Director of the Office of Financial Research (OFR) develop and implement a policy for storing and maintaining government purchase card (GPC) transaction documentation in a centralized location.	Treasury - DO	PCA Due: Jan-2019
FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program	OIG-18-038	02/08/2018	Administration of Program Operations	OIG recommends that the Director of the Office of Financial Research (OFR), when Approving Official (AO) duties are transferred to OFR employees in 2018, develop and implement a policy to require OFR AOs to review purchase card transactions for potential split purchases on a monthly basis.	Treasury - DO	PCA Due: Jan-2019

APPENDIX 2a
GAO-IG Act Reporting for Budget Fiscal Year 2020
Treasury OIG - Reconciliation Report with OIG SAR Fall 2018

Reports in the table below were included in the SAR Fall FY 2018 issued under "Reports With Unimplemented Recommendations" and have since closed in Treasury's audit tracking system.

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
Information Technology: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2016 Performance Audit	OIG-17-003DO	11/9/2016	Information Technology	OIG recommends that DO, for the selected system, should configure the system to disable user accounts automatically after 120 days of inactivity. Management agreed with the recommendation.	Treasury - DO	Implemented: April-2019
Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2016 and 2015	OIG-17-012	11/15/2016	Financial Statements	OIG recommends that the Assistant Secretary for Management (ASM) and the Deputy Chief Financial Officer (DCFO) should ensure that the (1) Bureau of the Fiscal Service (Fiscal Service) takes corrective action to resolve control deficiencies over its information systems.	Treasury - DO	Implemented: Feb-2019
RESTORE Act: MDEQ's Compliance with Its Use of the Planning Assistance Award to Develop the Multiyear Implementation Plan	OIG-18-009	11/7/2017	Administration of Program Operations	OIG recommends that the Fiscal Assistant Secretary should consider the Mississippi Department of Environment Quality's (MDEQ) need to further develop and strengthen documentation of its policies and procedures to align with the OMB's Uniform Guidance. This consideration should be part of Treasury's oversight and administration of the MDEQ's Multiyear Implementation Plan Planning Assistance award as well as risk assessments required by the Uniform Guidance for future awards.	Treasury - DO	Implemented: Mar-2019
Financial Management: Management Letter for the Audit of the Federal Financing Bank's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-013	11/9/2017	Financial Statements	OIG recommends that the Federal Finance Bank management should implement a process to monitor DO's performance of Loan Management and Control System security controls, including the rotation of backup media to an offsite location, on an ongoing basis.	Treasury - DO	Implemented: Dec-2018
Financial Management: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2017 and 2016	OIG-18-015	11/15/2017	Financial Statements	OIG recommends that the ASM and the DCFO should ensure that the (1) Internal Revenue Service (IRS) takes corrective action to improve controls over financial reporting; (2) Fiscal Service increase its focus on assessing risks associated with continued change, design and implement effective controls to address such risks, and monitor the effectiveness of controls; and (3) Fiscal Service implement requisite corrective actions to resolve control deficiencies over its debt management information systems; and (4) IRS implements its remediation plan outlining actions to be taken to resolve noncompliance with the Federal Financial Management Improvement Act of 1996 requirements and the resources and responsible organizational units for such planned actions.	Treasury - DO	Implemented: Feb-2019
Resource Management: Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	OIG-18-024	12/8/2017	Administration of Program Operations	OIG recommends that the ASM should (1) within 60 days of the issuance of this report, finalize the Office of Budget and Travel's (OBT) internal review of its fiscal year 2015 records and request a Government Accountability Office decision to determine if the Antideficiency Act violations occurred; and (2) analyze OBT's fiscal year 2016 and 2017 records to determine whether Antideficiency Act violations occurred. For findings 4 to 11, the ASM should (3) ensure OBT develops, revises, and/or finalizes office-wide manuals, policies, and SOPs to ensure: a. adequate documentation of all processes and procedures for budget formulation and execution, as well as reimbursable agreements; b. the signing of reimbursable agreements before periods of performance begin; c. timely billing of and revenue collection from DO customers (requesting agencies); d. recording of DO's reimbursable budget authority in the appropriate funds and timely recording of obligations and expenditures of reimbursable funds related to its requesting agencies subsequent to the signing of reimbursable agreements; e. ongoing communication between OBT and DO customers to effectively monitor OBT's execution of the goods and services provided, available funding, and collection of revenues against reimbursable agreements; and f. adequate supervision of OBT staff in the performance of budget formulation and execution duties, as well as the monitoring of reimbursable agreements that OBT is responsible for executing and servicing; (4) ensure OBT performs an analysis to determine whether advances should be obtained from DO customers at the time reimbursable services are ordered; (5) ensure OBT distributes to OBT management and staff, and provides training on, new or revised OBT policies and SOPs and timely notifies them of any modifications to the reimbursable agreement process; (6) ensure OBT complies with DO "Reimbursable Agreement Policy" (October 2010) by reviewing and updating a procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years; and (7) ensure OBT develops a mandatory training program to ensure that all OBT management and staff are properly trained on budget execution and formulation, the reimbursable agreement process, and the requirements of applicable laws, regulations, policies, and guidance.	Treasury - DO	Implemented: Oct-2018
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that United States Mint's (Mint) management implement an oversight process to ensure that Mint personnel are complying with Mint account management policies and procedures.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U. S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management update Mint HR Connect policies and procedures to specify the period to remove the access of terminated users from the HR Connect system.	Mint	Implemented: May-2019

APPENDIX 2a
GAO-IG Act Reporting for Budget Fiscal Year 2020
Treasury OIG - Reconciliation Report with OIG SAR Fall 2018

Reports in the table below were included in the SAR Fall FY 2018 issued under "Reports With Unimplemented Recommendations" and have since closed in Treasury's audit tracking system.

Report Title	Report Number	Issue Date	Audit Area	Treasury OIG Recommendation	Bureau/Office	Implementation Status
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management configure the Wide Area Network (WAN)/Local Area Network (LAN) to disable user accounts automatically after 90 days of inactivity.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management develop formal procedures for completing and submitting the annual Web Time and Attendance (WebTA) user access review and recertification.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management validate that the existing WAN/LAN and Order Management System (OMS) II user accounts are still appropriate.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management evaluate the WebTA users defined to the Philadelphia site and ensure that the current user access and privileges are still appropriate.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management remove terminated user access for WebTA.	Mint	Implemented: May-2019
FINANCIAL MANAGEMENT: Management Letter for the Audit of the U.S. Mint's Fiscal Years 2017 and 2016 Financial Statements	OIG-18-026	12/12/2017	Financial Statements	OIG recommends that Mint management validate that the existing three WAN/LAN user accounts are still appropriate.	Mint	Implemented: May-2019
FINANCIAL REGULATION AND OVERSIGHT: Material Loss Review of Guaranty Bank	OIG-18-034	12/29/2017	Banking and Lending	OIG recommends that the Comptroller of the Currency develop and document examination procedures, for banks subject to prompt corrective action (PCA) restrictions, that are designed to identify and track all types of compensation paid to executive officers (as defined in Regulation O). The implementation of documented examination procedures for identifying and tracking executive officer compensation (salary, bonuses, etc.) will enhance compliance monitoring of compensation restrictions.	OCC	Implemented: April-2019
Bill and Coin Manufacturing: BEP Needs To Finalize Its COOP Plan	OIG-18-037	2/7/2018	Administration of Program Operations	OIG recommends that the Director of the Bureau of Engraving and Printing (BEP) should work with the Board of Governors of the Federal Reserve System, in consultation with the Federal Emergency Management Agency's National Continuity Programs Office as necessary, to determine BEP's Mission Essential Functions (MEF) and if any of those functions support other organizations' MEFs.	BEP	Implemented: Feb-2019

APPENDIX 3
GAO-IG Act Reporting for Budget Fiscal Year 2020
TIGTA/IRS - Open Recommendations Reporting

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Contractor's Fiscal Year 2007 Incurred Cost Proposal	2012-1C-003	12/02/2011	Administration of Program Operations	The contracting officer should use the DCAA report in the administration of the contract and determine whether the questioned costs should be recovered.	IRS	PCA Due: Sep-2019
The Taxpayer Advocate Service Can Improve The Processing Of Systemic Burden Cases	2014-10-033	06/24/2014	Tax Administration and Compliance	The National Taxpayer Advocate should reissue guidance to TAS personnel explaining the requirement to only contact authorized representatives, when applicable, and emphasize this requirement in future training.	IRS	PCA Due: Jun-2019
The Taxpayer Advocate Service Can Improve The Processing Of Systemic Burden Cases	2014-10-033	06/24/2014	Tax Administration and Compliance	The National Taxpayer Advocate should review the results of sample findings and, where appropriate, incorporate lessons learned into future training for TAS personnel.	IRS	PCA Due: Jun-2019
A Service-Wide Strategy Is Needed To Increase Business Tax Return Electronic Filing	2014-40-084	09/24/2014	Administration of Program Operations	The Commissioner, Wage and Investment Division, should develop a less burdensome electronic signature process for businesses e-filing employment tax returns using the MeF system.	IRS	PCA Due: Dec-2020
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should revise computer programming to ensure that credit elects are offset to any associated tax debt on the NMF.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should revise computer programming to use the LLC indicator on the business tax account to ensure that individual tax refunds are not offset to the associated LLC's business tax debt.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Revising Tax Debt Identification Programming And Correcting Procedural Errors Could Improve The Tax Refund Offset Program	2016-40-028	03/31/2016	Tax Administration and Compliance	The Deputy Commissioner for Services and Enforcement should revise identification processes to include sole proprietor information from Form SS-4 to identify individual tax refunds to offset to business tax debt.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
The Large Business And International Division's Strategic Shift To Issue-Focused Examinations Would Benefit From Reliable Information On Compliance Results	2016-30-089	09/14/2016	Tax Administration and Compliance	The Commissioner, Large Business and International Division, should develop and implement plans to streamline the Uniform Issue List (UIL) codes available to examiners, provide additional guidance for the appropriate use of UIL codes, and include UIL code accuracy in program and evaluative quality reviews.	IRS	PCA Due: Jul-2019
Information Technology: SharePoint Controls Need Improvement To Mitigate Risks And To Ensure That Possible Duplicate Costs Are Avoided	2016-20-075	09/15/2016	Information Technology	The Chief Information Officer should ensure that an automated tool is identified, deployed, and routinely executed to identify SharePoint sites containing PII and SBU data.	IRS	PCA Due: Oct-2019
Information Technology: SharePoint Controls Need Improvement To Mitigate Risks And To Ensure That Possible Duplicate Costs Are Avoided	2016-20-075	09/15/2016	Information Technology	The Chief Information Officer should ensure that SharePoint site collections containing PII or SBU data have approved PCLIAS.	IRS	PCA Due: Oct-2019
Employees Sometimes Did Not Adhere To E-Mail Policies Which Increased The Risk Of Improper Disclosure Of Taxpayer Information	2017-30-010	10/14/2016	Tax Administration and Compliance	The Chief Technology Officer should update the EEFax system to allow encrypted messages to be sent to the EEFax system server.	IRS	PCA Due: Oct-2020
Actions Can Be Taken To Improve Processes Of A Newly Developed Program That Enables Victims Of Identity Theft To Request Copies Of Fraudulent Tax Returns	2017-40-011	11/08/2016	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should implement an automated process to redact Personally Identifiable Information on copies of fraudulent returns provided to identity theft victims.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Status Of Digital Accountability And Transparency Act Implementation Efforts	2017-10-018	03/17/2017	Administration of Program Operations	The Chief Procurement Officer should pursue methods of automating the capture of data for 10 procurement-related elements required for DATA Act reporting in its successor procurement system.	IRS	PCA Due: Apr-2019
Inconsistent Processes And Procedures Result In Many Victims Of Identity Theft Not Receiving Identity Protection Personal Identification Numbers	2017-40-026	03/23/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should ensure that all functions have consistent procedures for adding identity theft markers that create an IP PIN for all confirmed victims of identity theft whose current address cannot be confirmed.	IRS	PCA Due: Sep-2019
Improvements Are Needed To Ensure That Tax Accounts On The Automated Non-Master File Are Accurately Processed	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should correct ANMF programming to compute and assess the Failure to File penalty on Form 1040NR, U.S. Nonresident Alien Income Tax Return, accounts in which the Taxpayer Identification Number is an Employer Identification Number.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Improvements Are Needed To Ensure That Tax Accounts On The Automated Non-Master File Are Accurately Processed	2017-40-037	05/25/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should Correct ANMF programming to use the correct date when computing the Failure to Pay penalty. In addition, programming should be corrected to ensure that the proper penalty rate is used to compute the penalty amount.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

APPENDIX 3
GAO-IG Act Reporting for Budget Fiscal Year 2020
TIGTA/IRS - Open Recommendations Reporting

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Information Technology: Improvements Are Needed In Enterprise-Wide Disaster Recovery Planning And Testing	2017-20-024	06/01/2017	Information Technology	The Chief Information Officer should collaborate with the IRS business operating divisions to reach consensus regarding the maximum tolerable downtime or recovery time objective for each mission essential function.	IRS	PCA Due: Jul-2020
The Number Of Employment-Related Identity Theft Victims Is Significantly Greater Than Identified	2017-40-031	06/20/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should correct programming as needed to ensure that the employment identity theft marker is placed on all victims' tax accounts for ITIN/SSN mismatches on e-filed tax returns.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Further Actions Are Needed To Reduce The Risk Of Employment Tax Fraud To Businesses That Use The Services Of Professional Employer Organizations	2017-40-085	09/13/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes and procedures to reduce unnecessary resources expended notifying employers of an address change when programming incorrectly identifies an address change resulting from minor formatting revisions.	IRS	On Hold. Agreed with the recommendation but currently on hold awaiting input from other agencies.
The Internal Revenue Services Is Not In Compliance With Federal Requirements For Software Asset Management	2017-20-062	09/18/2017	Information Technology	The Chief Information Officer should assess current SAM practices to identify gaps within the IRS's management of software licenses and take necessary corrective actions to resolve issues using the SAM framework. This should include establishing centralized management for SAM, developing a centralized inventory, and implementing a tool(s) necessary to perform other aspects of SAM such as discovery, metering, and entitlement analysis.	IRS	PCA Due: Sep-2019
The Internal Revenue Services Is Not In Compliance With Federal Requirements For Software Asset Management	2017-20-062	09/18/2017	Information Technology	The Chief Information Officer should establish a SAM framework using Federal requirements and industry best practices as guidelines.	IRS	PCA Due: Sep-2019
The Internal Revenue Services Is Not In Compliance With Federal Requirements For Software Asset Management	2017-20-062	09/18/2017	Information Technology	The Chief Information Officer should establish executive governance for SAM within the IRS which acts as a centralized group to ensure that effective and knowledgeable decisions are being made timely by authorized personnel.	IRS	PCA Due: Sep-2019
Fiscal Year 2017 Digital Accountability And Transparency Act Reporting Compliance	2018-10-006	11/07/2017	Administration of Program Operations	The Chief Financial Officer, in coordination with the Chief, Procurement, and the National Taxpayer Advocate, should develop and implement policies and procedures that: 1) clarify the definition of DATA Act elements and associated data fields in the Procurement for Public Sector function (successor system to the IRS Integrated Procurement System), the Award Submission Portal, and the Federal Procurement Data System-Next Generation (FPDS-NG), 2) specify documentation that should be maintained in support of these elements in grant and contract files, and 3) provide mandatory training to all contracting officers and grant program staff to ensure understanding.	IRS	PCA Due: May-2019
Fiscal Year 2017 Digital Accountability And Transparency Act Reporting Compliance	2018-10-006	11/07/2017	Administration of Program Operations	The Chief Financial Officer, in coordination with the Chief, Procurement, and the National Taxpayer Advocate, should enhance quality assurance procedures to improve the accuracy of the Data Act procurement and grant attribute information and provide additional assurance that contract and grant files contain current and appropriate documentation.	IRS	PCA Due: May-2019
Some Legal Requirements To Deactivate Individual Taxpayer Identification Numbers Have Not Been Met	2018-40-011	01/29/2018	Improper Payments	The Commissioner, Wage and Investment Division, should revise computer programming to deactivate ITINs when the Form W-7, Application for IRS Individual Taxpayer Identification Number, was rejected and the ITIN status field in the ITIN RTS is blank.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Some Legal Requirements To Deactivate Individual Taxpayer Identification Numbers Have Not Been Met	2018-40-011	01/29/2018	Improper Payments	The Commissioner, Wage and Investment Division, should deactivate the 89,105 ITINs TIGTA identified that should have been deactivated.	IRS	PCA Due: Aug-2019
Some Legal Requirements To Deactivate Individual Taxpayer Identification Numbers Have Not Been Met	2018-40-011	01/29/2018	Improper Payments	The Commissioner, Wage and Investment Division, should ensure that the IRS Master File accounts associated with the remaining 2,808 ITINs with an active IRS Master File Account are updated to reflect the inactive status of the ITIN.	IRS	PCA Due: Aug-2019
Results Of The 2017 Filing Season	2018-40-012	01/31/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should establish processes to use its math error authority to deny all e-filed and paper AOTC claims for which the taxpayer does not provide the institution EIN for each student claimed on the return.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Results Of The 2017 Filing Season	2018-40-012	01/31/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should modify Form 2441 to ask taxpayers whether or not they fall under one of the exceptions to be able to file as Married Filing Separately and revise computer programs to allow the credit only when a taxpayer attests that he or she meets the exception by checking the applicable box.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.

APPENDIX 3
GAO-IG Act Reporting for Budget Fiscal Year 2020
TIGTA/IRS - Open Recommendations Reporting

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Most Employment Identity Theft Victims Have Not Been Notified That Their Identities Are Being Used By Others For Employment	2018-40-016	02/12/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should revise ITIN/SSN mismatch programming to ensure that it does not place the employment identity theft marker on the accounts of SSN owners who are spouses of ITIN holders.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Most Employment Identity Theft Victims Have Not Been Notified That Their Identities Are Being Used By Others For Employment	2018-40-016	02/12/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should identify instances, prior to Processing Year (PY) 2017, in which the ITIN/SSN mismatch process erroneously placed the employment identity theft marker on the tax accounts of SSN owners who are spouses of ITIN holders. The marker should be reversed on those accounts.	IRS	PCA Due: Apr-2019
Most Employment Identity Theft Victims Have Not Been Notified That Their Identities Are Being Used By Others For Employment	2018-40-016	02/12/2018	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should reverse the employment identity theft marker placed on the 15,168 taxpayers' accounts and notify them that the prior notice was sent erroneously.	IRS	PCA Due: Apr-2019
Additional Actions Are Needed To Make The Worker Misclassification Initiative With The Department Of Labor A Success	2018-IE-R002	02/20/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should evaluate whether provisions of the MOU require amendment, revision, or termination and ensure that the duties and responsibilities of the IRS, as outlined in the MOU, are executed as required.	IRS	PCA Due: Mar-2020
Additional Actions Are Needed To Make The Worker Misclassification Initiative With The Department Of Labor A Success	2018-IE-R002	02/20/2018	Tax Administration and Compliance	The Commissioner Small Business/Self-Employed Division should establish measurable goals and related performance measures as part of a revised Joint Worker Classification Initiative MOU.	IRS	PCA Due: Sep-2019
Employer Noncompliance With Wage Reporting Requirements Significantly Reduces The Ability To Verify Refundable Tax Credit Claims Before Refunds Are Paid	2018-40-015	02/26/2018	Improper Payments	The Commissioner, Wage and Investment Division, should correct programming errors that resulted in the incorrect calculation of ITIN issuance dates and ensure that the RTS and the NAP are updated with the correct issuance date.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Employer Noncompliance With Wage Reporting Requirements Significantly Reduces The Ability To Verify Refundable Tax Credit Claims Before Refunds Are Paid	2018-40-015	02/26/2018	Improper Payments	The Commissioner, Wage and Investment Division, should identify all ITINs with a missing issuance date on the NAP and ensure that the NAP is updated with the correct issuance date.	IRS	On Hold. Agreed with the recommendation. Due to funding constraints, the recommendation is put on hold.
Affordable Care Act: Processes To Identify Employers Subject To The Employer Shared Responsibility Payment Need Improvement	2018-43-022	03/21/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, and the Commissioner, Wage and Investment Division, should work with the Chief Information Officer to develop a Service-wide Taxpayer Identification Number (TIN) validation strategy to reduce the number of TIN validation systems and programs to streamline and consolidate TIN validation efforts.	IRS	PCA Due: Feb-2020
Affordable Care Act: Processes To Identify Employers Subject To The Employer Shared Responsibility Payment Need Improvement	2018-43-022	03/21/2018	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should improve the mail sorting process and provide additional training and guidance to employees to ensure that related paper Forms 1094 and Forms 1095 remain together during processing.	IRS	PCA Due: May-2019
The Uncertain Tax Position Statement Does Not Contain Sufficient Information To Be Useful In Compliance Efforts	2018-30-023	03/23/2018	Tax Administration and Compliance	The Commissioner, Large Business and International (LB&I) Division, in coordination with the Department of the Treasury's Office of Tax Policy, should consider the feasibility of either modifying Schedule UTP to include information needed to be useful for its intended purpose or removing the Schedule UTP filing requirement.	IRS	PCA Due: Jul-2019

APPENDIX 3a
GAO-IG Act Reporting for Budget Fiscal Year 2020
TIGTA/IRS - Reconciliation Report with TIGTA SAR Fall 2018

Reports in the table were included in the SAR Fall FY 2018 issued under "Reports With Significant Unimplemented Corrective Actions" and have since closed in Treasury's audit tracking system.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
Proposed Amounts On Unsettled Flexibly Priced Contracts For Fiscal Year 2008	2015-1C-040	07/01/2015	Acquisition and Procurement	The contracting officer should use the DCAA report in administering and closing out contracts.	IRS	Implemented: Feb-2019
Due To The Lack Of Enforcement, Taxpayers Are Avoiding Billions Of Dollars In Backup Withholding	2016-40-078	09/14/2016	Tax Administration and Compliance	The Commissioner, Small Business/Self-Employed Division, should update payer identification and notification processes to include Forms 1099-G with missing or incorrect payee TINs.	IRS	Implemented: Nov-2018
Affordable Care Act: Verification Of Premium Tax Credit Claims During The 2016 Filing Season	2017-43-022	03/02/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should modify nonfiler identification processes to use the most current data available at the time notices are sent to ensure that resources are not wasted alerting individuals of nonfiling when in fact a return or request for an extension has been received.	IRS	Implemented: Dec-2018
The Internal Revenue Service Does Not Have A Cloud Strategy And Did Not Adhere To Federal Policy When Deploying A Cloud Service	2017-20-032	08/07/2017	Information Technology	The Chief Information Officer should ensure that the process of managing the IRS's cloud inventory is formalized using automated methods and updated on a periodic and ongoing basis as part of the enterprise-wide cloud strategy.	IRS	Implemented: Dec-2018
While Release 1.0 Of The Web Applications System Was Successfully Deployed, Several Factors Contributed To Implementation Delays	2017-20-057	09/07/2017	Information Technology	The Chief Information Officer should streamline the current UWR process by incorporating processes that support the needs of the Agile development methodology.	IRS	Implemented: Oct-2018
The External Network Perimeter Was Generally Secure, Though The Security Of Supporting Components Could Be Improved	2017-20-061	09/20/2017	Information Technology	The Chief Information Officer should improve processes to ensure that all vulnerability findings are reviewed, analyzed, and appropriately addressed within the required time frames.	IRS	Implemented: Mar-2019
The External Network Perimeter Was Generally Secure, Though The Security Of Supporting Components Could Be Improved	2017-20-061	09/20/2017	Information Technology	The Chief Information Officer should ensure that the SRCO group improves its remediation tracking processes to include tracking the age of the vulnerability, creating monthly metrics to be used by management to assess the IRS's progress in vulnerability remediation, and implementing an escalation process that provides management visibility.	IRS	Implemented: Dec-2018
Improvements Are Needed To Ensure That The Volunteer Income Tax Assistance Grant Program Extends Tax Return Preparation To Underserved Populations	2017-40-088	09/20/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes and procedures to measure the extent to which the Volunteer Income Tax Assistance (VITA) Grant Program increases coverage to underserved populations.	IRS	Implemented: Oct-2018
Improvements Are Needed To Ensure That The Volunteer Income Tax Assistance Grant Program Extends Tax Return Preparation To Underserved Populations	2017-40-088	09/20/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should ensure that VITA Grant Program internal guidelines are current and consistent with publications for VITA grantees.	IRS	Implemented: Oct-2018
A Significantly Reduced Automated Substitute For Return Program Negatively Affected Collection And Filing Compliance	2017-30-078	09/29/2017	Tax Administration and Compliance	The Director, Collection, Small Business/Self-Employed (SB/SE) Division, should monitor abatement and refund cases regularly to determine if any additional criteria can be added to the case creation process to eliminate these cases for ASFR inventory selection purposes.	IRS	Implemented: Oct-2018
A Significantly Reduced Automated Substitute For Return Program Negatively Affected Collection And Filing Compliance	2017-30-078	09/29/2017	Tax Administration and Compliance	The Director, SB/SE Division, should track and measure the ASFR closure results for abatement rates, refund rates, and collection rates and should categorize the results by types of closures, including Refund Hold and high-net tax due, to better measure ASFR productivity.	IRS	Implemented: Oct-2018
Improved Controls Are Needed To Account For The Return Of Contractor Employee Identification Cards	2018-10-004	11/01/2017	Acquisition and Procurement	The Chief, Agency-Wide Shared Services, should develop a process to provide reasonable assurance that Smart ID card serial numbers are documented on Forms 13716-A and destruction logs when contractor employees separate, retain this documentation to enable reconciling unreturned Smart ID cards, and require managers to assure this process is followed.	IRS	Implemented: Oct-2018
Processes Do Not Always Ensure That Electronic Filing Identification Numbers Are Assigned To Qualified Applicants Or Deactivated When Required	2018-40-003	11/15/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop a process to verify citizenship status for all prior and current Principals and Responsible Officials for whom SSA citizenship records are blank, including the 1,494 individuals TIGTA identified.	IRS	Implemented: Oct-2018
Processes Do Not Always Ensure That Electronic Filing Identification Numbers Are Assigned To Qualified Applicants Or Deactivated When Required	2018-40-003	11/15/2017	Tax Administration and Compliance	The Commissioner, Wage and Investment Division, should develop processes to verify the accuracy of partnership reporting on prior e-file applications as well as new partnership e-file applications to ensure compliance with program requirements.	IRS	Implemented: Oct-2018
The Internal Revenue Service Has Implemented Some Screening Procedures, But Employees With Recent Tax And Conduct Issues Continue To Receive Awards	2018-10-005	01/31/2018	Administration of Program Operations	The Human Capital Officer should expand misconduct screening to consider employees with any level of disciplinary action prior to issuing awards.	IRS	Implemented: Mar-2019

APPENDIX 3a
GAO-IG Act Reporting for Budget Fiscal Year 2020
TIGTA/IRS - Reconciliation Report with TIGTA SAR Fall 2018

Reports in the table were included in the SAR Fall FY 2018 issued under "Reports With Significant Unimplemented Corrective Actions" and have since closed in Treasury's audit tracking system.

Report Title	Report Number	Issue Date	Audit Area	TIGTA Recommendation	Bureau/Office	Implementation Status
The Internal Revenue Service Has Implemented Some Screening Procedures, But Employees With Recent Tax And Conduct Issues Continue To Receive Awards	2018-10-005	01/31/2018	Administration of Program Operations	The Human Capital Officer should examine the Federal tax compliance status of all employees before issuing awards.	IRS	Implemented: Mar-2019

Appendix A: Glossary of Abbreviations

Abbreviation	Description
ACA	Affordable Care Act Administration
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
ANMF	Automated Non-Master File
AO	Approving Official
AOTC	American Opportunity Tax Credit
ASFR	Automated Substitute For Return
ASM	Assistant Secretary for Management
ATAT	Abusive Tax Avoidance Transactions
BEP	Bureau of Engraving and Printing
BSA	Bank Secrecy Act
BSA/AML	Bank Secrecy Act/anti-money laundering
CAP	Compliance Assurance Process
CDFI	Community Development Financial Institutions
CFIUS	Committee on Foreign Investment in the United States
CFS	Consolidated Financial Statements
CIO	Chief Information Officer
CJ	Congressional Justification
CMS	Centers for Medicare & Medicaid Services
COTR	Contracting Officer's Technical Representative
DATA Act	Digital Accountability And Transparency Act
DCAA	Defense Contract Audit Agency
DCFO	Deputy Chief Financial Officer
DCOI	Data Center Optimization Initiative
DHS	Department of Homeland Security
DO	Treasury Departmental Office
Dodd-Frank Act	Dodd-Frank Wall Street Reform and Consumer Protection Act
DOL	Department of Labor
e OPF	electronic Official Personnel Folders
EEFax	Enterprise e-Fax
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EPA	Environmental Protection Agency
FATF	Financial Action Task Force
FDIC	Federal Deposit Insurance Corporation
Federal Reserve	Board of Governors of the Federal Reserve System
FinCEN	Financial Crimes Enforcement Network
FISMA	Federal Information Security Modernization Act
FMU	Financial Market Utility
FPDS-NG	Federal Procurement Data System-Next Generation
FSOC	Financial Stability Oversight Council
GAO	U.S. Government Accountability Office
GPC	Government Purchase Card
GSA	General Services Administration

Appendix A: Glossary of Abbreviations

Abbreviation	Description
HAMP	Home Affordable Modification Program
HFA	Housing Finance Agency
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
IC	Intelligence Community
IC PKI	Intelligence Community Public Key Infrastructure
ICO	Input Correction Operation
ICT	Image Control Team
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IP PIN	Identity Protection Personal Identification Numbers
IPIA	Improper Payments Information Act
IRA	Individual Retirement Accounts
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISAC	Information Sharing and Analysis Center
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
KISAM	Knowledge Incident/Problem Service Asset Management
LAN	Local Area Network
LB&I	Large Business and International division
LIHTC	Low-Income Housing Tax Credit
LLC	Limited Liability Companies
MeF	Modernized e-File processing system
MHA	Making Home Affordable
Mint	The United States Mint
MOU	Memorandum of Understanding
NAP	National Account Profile
NIST	National Institute of Standards and Technology
NMF	Non-Master File system
NMTC	New Markets Tax Credit
NRC	Nuclear Regulatory Commission
NRP	National Research Program
NSS	National Security Systems
OBT	Office of Budget and Travel
OCC	Office of the Comptroller of the Currency
OFAC	Office of Foreign Assets Control
OFR	Office of Financial Research
OIA	Office of Intelligence and Analysis
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSP	Office of Security Program

Appendix A: Glossary of Abbreviations

Abbreviation	Description
P&E	Property and Equipment
PBGC	Pension Benefit Guaranty Corporation
PCA	Planned Corrective Action
PCLIA	Privacy and Civil Liberties Impact Assessment
PII	Personally Identifiable Information
PMO	Program Management Office
PN	Plan Number
PPACA	Patient Protection and Affordable Care Act
PTC	Premium Tax Credit
QRM	Qualified Residential Mortgage
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
ROI	Return On Investment
RTS	Real-Time System
SAM	Software Asset Management
SAO	Senior Accountable Official
SAR	Semi-annual Report to Congress
SB/SE	Small Business/Self-Employed division
SBA	Small Business Administration
SBU	Sensitive But Unclassified
SCC	Sector Coordinating Council
SCC	IRS Service Center Campus
Schedule UTP	Schedule UTP, Uncertain Tax Position Statement
SCRO	Security Regulatory Compliance Operations
SLA	Service Level Agreement
SOP	Standard Operating Procedures
SSN	Social Security Numbers
SSP	Office of Special Security Programs
TAS	Taxpayer Advocate Service
TFFC	Office of Terrorist Financing and Financial Crimes
TFI	Office of Terrorism and Financial Intelligence
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
UIL	Uniform Issue List
UWR	Unified Work Request
VA	Department of Veterans Affairs
VITA	Volunteer Income Tax Assistance
WAN	Wide Area Network
WebTA	Web Time and Attendance