



441 G St. N.W.
Washington, DC 20548

November 28, 2022

Congressional Requesters

Internal Revenue Service: Information about Funding, Financial Reporting Controls, and GAO Recommendations

The Inflation Reduction Act of 2022 (Public Law 117-169), signed into law on August 16, 2022, provided the Internal Revenue Service (IRS) with \$79.4 billion in funding over 10 years to enhance IRS resources and improve taxpayer compliance, among other purposes. In October 2022, IRS estimated that the annual net tax gap—the difference between taxes owed and taxes paid on time—was \$428 billion, on average, for tax years 2014-2016. Enforcement of tax laws helps fund the U.S. government by collecting revenue from noncompliant taxpayers and promoting voluntary compliance by building confidence that everyone is paying their fair share in taxes. As such, it is critically important for IRS to effectively plan, prioritize, and manage this new funding. We have made numerous recommendations to IRS that, if fully implemented, could significantly improve IRS's operations. Further, we have several ongoing and planned audits to help the Congress in its oversight of IRS's effective and proper management of these funds.

You asked us for information about IRS funding, IRS financial reporting and information system controls, and IRS high-risk areas and our related recommendations. To address the questions, we reviewed IRS annual appropriations for fiscal years 2002 to 2022 and supplemental funding received in recent years based on analysis from our IRS filing season work.¹ We reviewed the results of our recent audits of IRS's financial statements, including our subsequently issued management reports. These reports present new deficiencies in IRS's internal control over financial reporting and the status of IRS's corrective actions to address prior deficiencies.² We also reviewed our prior high-risk reports and June 2022 letter to IRS on priority

¹GAO, *Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges*, [GAO-22-104938](#) (Washington, D.C.: Apr. 11, 2022). We expect to issue a report on the 2022 filing season in December 2022.

²GAO, *Financial Audit: IRS's FY 2022 and FY 2021 Financial Statements*, [GAO-23-105564](#) (Washington, D.C.: Nov. 10, 2022); *Financial Audit: IRS's FY 2021 and FY 2020 Financial Statements*, [GAO-22-104649](#) (Washington, D.C.: Nov. 10, 2021); and, *Management Report: IRS Needs to Improve Financial Reporting and Information System Controls*, [GAO-22-105559](#) and [GAO-22-105558SU](#) (Limited Official Use Only version) (Washington, D.C.: May 25, 2022).

recommendations.³ We drew on our ongoing work monitoring the implementation status of recommendations and IRS planned and ongoing corrective actions.

We conducted our work from October 2022 to November 2022 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions.

Background

We audit IRS's financial statements annually. Under current law, executive agencies, including the Department of the Treasury of which IRS is a component, must annually prepare audited organization-wide financial statements.⁴ The law also requires audited financial statements of components of executive agencies as designated by the Director of the Office of Management and Budget (OMB). IRS is one of these designated components. In connection with fulfilling our requirement to audit the consolidated financial statements of the U.S. government, and consistent with our authority to audit statements and schedules prepared by executive agency components, we have audited IRS's financial statements because of the significance of IRS's tax collections to the consolidated financial statements of the U.S. government.⁵

As part of the annual financial audit, we assess IRS's key financial reporting controls, including information system controls. We base our evaluation on the *Financial Audit Manual*⁶ and *Federal Information System Controls Audit Manual*.⁷

Every 2 years, we report on our [High-Risk List](#), which identifies government programs and operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or the need for transformation to address economy, efficiency, or effectiveness challenges. We use five criteria to assess progress in addressing high-risk areas:

- **Leadership commitment.** Demonstrated strong commitment and top leadership support.
- **Capacity.** Agency has the capacity (i.e., people and resources) to resolve the risk(s).

³GAO, *Priority Open Recommendations: Internal Revenue Service*, [GAO-22-105632](#) (Washington, D.C.: June 6, 2022); *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, [GAO-22-105184](#) (Washington, D.C.: Mar. 3, 2022); and *High-Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Areas*, [GAO-21-119SP](#) (Washington, D.C.: Mar. 2, 2021).

⁴See 31 U.S.C. § 3515.

⁵See 31 U.S.C. §§ 331(e)(2), 3515, 3521(g), (i).

⁶GAO and Council of the Inspectors General on Integrity and Efficiency, *Financial Audit Manual Volume 1*, [GAO-22-105894](#) (Washington, D.C.: June 30, 2022), presents a methodology for performing financial statement audits of federal entities in accordance with professional standards.

⁷GAO, *Federal Information System Controls Audit Manual (FISCAM)*, [GAO-09-232G](#) (Washington, D.C.: February 2009), presents a methodology for auditing information system controls in federal and governmental entities in accordance with professional standards.

- **Action plan.** A corrective action plan exists that defines the root cause and solutions and provides for substantially completing corrective measures, including steps necessary to implement solutions we recommended.
- **Monitoring.** A program has been instituted to monitor and independently validate the effectiveness and sustainability of corrective measures.
- **Demonstrated progress.** Ability to demonstrate progress in implementing corrective measures and in resolving the high-risk area.

Each year, we also issue a letter to agency heads, including the Commissioner of Internal Revenue, on prior recommendations. In these letters, we specifically call attention to high-priority unimplemented recommendations that warrant top management attention.⁸

IRS Funding

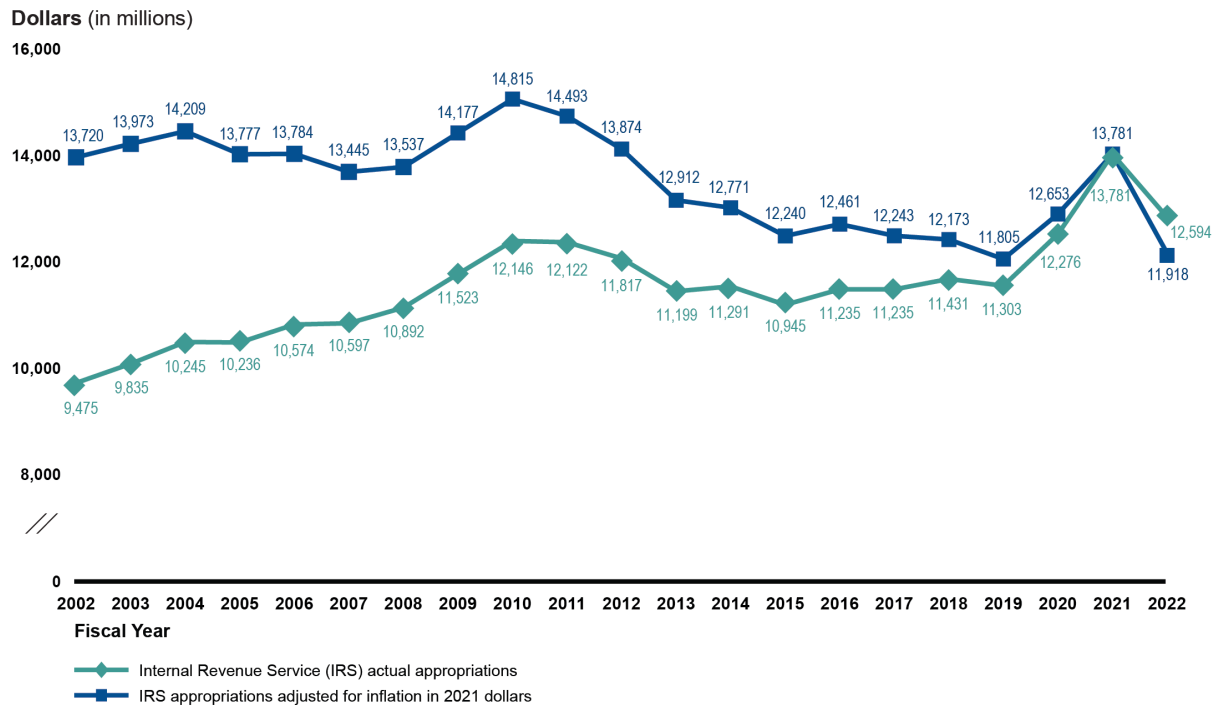
IRS's annual budget supports taxpayer services, enforcement, operations, and business system modernization.⁹ In the Consolidated Appropriations Act, 2022, IRS's appropriation for fiscal year 2022 was \$12.594 billion.

As shown in figure 1, IRS's annual appropriations adjusted for inflation declined by about \$2.9 billion (20.4 percent) from fiscal year 2010 to 2019. Adjusted for inflation, the fiscal year 2022 appropriation represents a \$113 million increase (1 percent) from the fiscal year 2019 appropriation and a \$2.896 billion (19.6 percent) decrease from fiscal year 2010 (in 2021 dollars).

⁸Priority open recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk area or fragmentation, overlap, or duplication issue.

⁹We have work in progress reviewing IRS's budget and staffing trends, including how IRS plans, prioritizes, and allocates budget resources across the agency.

Figure 1: IRS Appropriations for Fiscal Years 2002 to 2022



Sources: GAO analysis of Congressional Research Service reports for fiscal years 2002 through 2004, Internal Revenue Service Congressional Justifications for fiscal years 2005 through 2021, and Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 136 Stat. 244 (2022) for fiscal year 2022. Fiscal year 2020 includes an additional \$765.7 million in appropriations from Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020) and CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020). Fiscal year 2021 includes an additional \$1.862 billion in appropriations from the American Rescue Plan Act, Pub. L. No. 117-2, 135 Stat. 4 (2021). Fiscal year 2022 does not include \$79.4 billion in appropriations from the Inflation Reduction Act, Pub. L. No. 117-169 (2022). | GAO-23-106351

Note: Amounts do not include user fees or other funds transferred to IRS from other sources, such as Treasury. Inflation adjustments were made using Bureau of Economic Analysis data for the fiscal year chain weighted gross domestic product price index. Supplemental funding from the Inflation Reduction Act of 2022 is not reflected in the fiscal year 2022 data.

During fiscal years 2020 and 2021, IRS received \$2.628 billion in COVID-19 supplemental funding from Congress in addition to its annual appropriations. Specifically, in fiscal year 2020, IRS received an additional \$765.7 million to issue economic impact payments and support extended filing season operations, among other things. In fiscal year 2021, IRS received an additional \$1.862 billion to issue a third round of economic impact payments to millions of taxpayers and help establish capabilities to issue monthly advance Child Tax Credit payments to eligible taxpayers starting in July 2021, among other things.¹⁰

Some supplemental funds have expired or will expire soon.¹¹

- Funds appropriated to IRS from the CARES Act expired on September 30, 2021.
- Families First Coronavirus Response Act funds expired on September 30, 2022.

¹⁰GAO, *Stimulus Checks: Direct Payments to Individuals during the COVID-19 Pandemic*, [GAO-22-106044](#) (Washington, D.C.: June 26, 2022).

¹¹We are monitoring the status of IRS spending of expired and expiring supplemental funding as part of work in progress.

- Funds appropriated to administer the advance Child Tax Credit payments through the American Rescue Plan Act of 2021 (ARPA) expired on September 30, 2022.
- ARPA funds to modernize IRS systems, provide for taxpayer assistance, and administer the Economic Impact Payments will expire on September 30, 2023.

Enacted in August 2022, the Inflation Reduction Act of 2022 provided IRS with additional funding of \$79.4 billion, to remain available through the end of fiscal year 2031.¹² The funds are to be spent as follows

- \$45.6 billion for tax enforcement,
- \$25.3 billion for operations support,
- \$3.2 billion for taxpayer services,
- \$4.8 billion for Business Systems Modernization, and
- \$0.5 billion to carry out provisions in the Act related to renewable energy tax credits, among other things.¹³

IRS Financial Reporting and Information System Controls

The significant deficiencies we identified in our financial audit of IRS’s fiscal years 2021 and 2020 financial statements relate to internal control over (1) unpaid tax assessments and (2) financial reporting systems.¹⁴ During our fiscal year 2021 IRS audit, we identified two internal control issues that affected IRS’s management of unpaid tax assessments.¹⁵

1. IRS lacks a subsidiary ledger for unpaid tax assessments that would allow it to produce reliable, useful, and timely information with which to manage and report externally.

¹²Pub. L. No. 117-169, §§ 10301, 13802, 136 Stat. 1818, 1831-1833, 2013. The Act also appropriated \$15 million, available through the end of fiscal year 2023, for a task force to report to Congress on the costs and views on a direct e-file tax return system.

¹³IRS officials stated that they consider the \$79.4 billion from the Inflation Reduction Act as supplemental funding for fiscal year 2022. However, unlike prior year supplemental funding, officials stated that Inflation Reduction Act funds will be apportioned annually to support efforts identified in IRS’s spend plans.

¹⁴A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

¹⁵Unpaid assessments are legally enforceable claims against taxpayers for which specific amounts are due, have been determined, and the person(s) or entities from which a tax is due have been identified. Unpaid assessments consist of uncollected or unabated taxes, penalties, and interest. IRS categorizes its inventory of unpaid assessments into one of the following four categories: (1) taxes receivable, (2) compliance assessments, (3) write-offs, and (4) memo. The first three categories are defined by the Statements of Federal Financial Accounting Standards (SFFAS) No. 1 (*Accounting for Selected Assets and Liabilities*) and No. 7 (*Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*).

2. IRS control deficiencies led to errors in taxpayer records and delays in recording taxpayer information, payments, and other activities.

While IRS made progress in addressing the lack of a subsidiary ledger for unpaid assessments, certain system limitations and errors in taxpayer accounts nevertheless continue to hinder IRS's ability to effectively manage its unpaid tax assessments on a timely basis. Specifically, IRS's financial systems currently cannot report the balances of the various categories of unpaid assessments, including gross taxes receivables, without significant inaccuracies. Instead, IRS uses a complex and labor-intensive statistical estimation process to compensate for system limitations and errors in taxpayer accounts to annually derive these figures.

The use of this statistical estimation process means that the various unpaid assessment balances reported in its general ledger may be materially inaccurate, and IRS had no other means of evaluating the accuracy of these balances. For example, through its statistical sampling and estimation process, IRS records adjustments to the fiscal year-end gross federal taxes receivable balance in its general ledger, essentially replacing the amount produced by its subsidiary ledger with the results of this estimation process.

Once adjusted, IRS cannot trace the reported gross receivable balance from its general ledger to detailed supporting records maintained in its subsidiary ledger. This lack of traceability leaves IRS unable to identify which taxpayers owe the tax debts summarized in the gross federal taxes receivable balance or how much each taxpayer owes.

Additionally, we identified internal control issues that affected IRS's information system business process application¹⁶ and general controls.¹⁷ As of September 30, 2021, there were 23 information system control deficiencies with 41 associated recommendations that collectively represented a significant deficiency in internal control. (The enclosure shows the status of our recommendations by information system control area.) Specifically, control deficiencies existed in:

- improper configuration of security settings,
- inadequate implementation of access controls, and

¹⁶Business process application controls (input, processing, output, interface, and data management system controls) are directly related to an application. They help provide reasonable assurance about the completeness, accuracy, validity, and confidentiality of transactions and data during application processing. These controls include programmed control techniques, such as automated edits, and manual follow-up of computer-generated reports, such as reviews of reports identifying rejected or unusual items.

¹⁷General controls include security management, logical and physical access, configuration management, segregation of duties, and contingency planning. An effective information system general control environment (1) provides a framework and continuing cycle of activity for managing risk, developing security policies, assigning responsibilities, and monitoring the adequacy of the entity's computer-related controls (security management); (2) limits or detects access to computer resources, such as data, programs, equipment, and facilities, thereby protecting against unauthorized modification, loss, or disclosure (logical and physical access); (3) prevents unauthorized changes to information system resources, such as software programs and hardware configurations, and provides reasonable assurance that systems are configured and operating securely and as intended (configuration management); (4) includes policies, procedures, and an organizational structure to manage who can control key aspects of computer-related operations (segregation of duties); and (5) protects critical and sensitive data, and provides for critical operations to continue without disruption or be promptly resumed when unexpected events occur (contingency planning).

- inadequate encryption to protect systems and data.

These new and continuing control deficiencies increase the risk of unauthorized access to, modification of, or disclosure of financial and sensitive taxpayer data and disruption of critical operations.

IRS mitigated the potential effect of these control deficiencies primarily through compensating controls that management designed to help detect potential misstatements on the financial statements. While IRS has made progress to address deficiencies in (1) security management, (2) patch management, and (3) boundary protection, continued and consistent management commitment and attention are essential to addressing existing system deficiencies and improving their information system security controls.

Because of the significant deficiencies in internal controls discussed above that existed during fiscal year 2021, IRS's financial management systems did not comply substantially with federal financial management systems requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA).¹⁸

During our fiscal year 2022 audit of IRS's financial statements, we continued to identify significant deficiencies in internal control over financial reporting concerning IRS's unpaid assessments and financial reporting systems.¹⁹ Because of these significant deficiencies, IRS's financial management systems did not comply substantially with FFMIA federal financial management systems requirements.²⁰

We plan to issue our management report communicating any new deficiencies identified during our audit of IRS's fiscal year 2022 financial statements in spring 2023. The management report will also describe the status of the 41 recommendations open at the beginning of the audit.

IRS High-Risk Areas and Related GAO Recommendations

One of our high-risk areas, [enforcement of tax laws](#), centers directly on IRS. This high-risk area comprises two pressing challenges for IRS—addressing the tax gap and combatting identity theft (IDT) refund fraud.²¹

¹⁸IRS's financial management systems did comply substantially with the other two FFMIA requirements—applicable federal accounting standards and the *U.S. Government Standard General Ledger* at the transaction level.

¹⁹[GAO-23-105564](#).

²⁰IRS's financial management systems did comply substantially with the other two FFMIA requirements—applicable federal accounting standards and the *U.S. Government Standard General Ledger* at the transaction level.

²¹The tax gap has been a persistent problem for decades, and enforcement of tax laws has been on GAO's High Risk List since its inception in 1990.

Table 1: Enforcement of Tax Laws High-Risk Area

Enforcement of Tax Laws	
<p style="font-size: small; margin-top: 10px;">Source: GAO analysis. GAO-23-106351</p>	<p>Although IRS has made progress to address the enforcement of tax laws high-risk area, it remains on GAO’s list because of continuing risks and challenges. Continued progress is needed in four of the five criteria for removal from the High-Risk List.</p> <p>Criteria still needing attention - Capacity, Action Plan, Monitoring, Demonstrated Progress.</p> <p>Each of these criteria is rated as partially met. Some, but not all, actions necessary to meet these criteria have been taken.</p>

Source: GAO analysis for [GAO-22-105184](#). | GAO-23-106351

In addition to addressing the criteria for removal, IRS should implement GAO’s recommendations for addressing this high-risk area, such as

- fully implementing the [workforce planning](#) initiative,
- identifying agency-wide and division performance goals for improvements in the [taxpayer experience](#) and specifying their related measures with targets,
- [re-establishing goals](#) for improving voluntary compliance and developing and documenting a strategy for using data to update compliance strategies,
- implementing the most cost-effective method to [digitize information](#) provided by taxpayers who file returns on paper,
- expanding [third-party information reporting](#) to improve sole proprietor compliance, and
- developing a governance structure or other form of centralized leadership for IRS’s efforts to protect taxpayer information while at [third-party providers](#).

As part of the biennial update of our High Risk List, we also separately track recommendations related to the enforcement of tax laws high-risk area. As of November 2022, our preliminary analysis shows 146 open IRS recommendations related to this high-risk area. Our next biennial high-risk update will issue at the start of the new Congress. The update will also include actions by the Department of the Treasury and targeted legislative actions that would help address this high-risk area.

Several other government-wide high-risk areas also have direct implications for IRS and its operation. These include (1) [ensuring the cybersecurity of the nation](#), (2) [improving the management of IT acquisitions and operations](#), (3) [strategic human capital management](#), (4) [managing federal real property](#), and (5) [government-wide personnel security clearance process](#).

GAO's [open recommendations database](#) shows recommendations that have yet to be implemented.²² As of November 2022, IRS had 176 open recommendations.²³ Fully implementing these recommendations could significantly improve IRS's operations.

Open priority recommendations are searchable on the recommendation database. Since our June 2022 priority recommendation letter to the Commissioner of Internal Revenue, all 25 priority recommendations remain unimplemented as of November 2022.²⁴ These open priority recommendations include

- eight for improving taxpayer services,
- six for reducing tax fraud and improper payments,
- one for improving oversight of cybersecurity practices of third-party providers,
- five for enhancing information reporting,
- three for improving audit effectiveness, and
- two for enhancing strategic human capital management.²⁵

In spring 2023, we will send our next letter urging IRS attention to open priority recommendations. We are also monitoring IRS's spend plans for multi-year supplemental funding received under the Inflation Reduction Act of 2022.²⁶ As part of this monitoring we will review IRS plans to determine whether its planned actions would fully implement our priority and other open recommendations.

We are sending copies of this report to the appropriate congressional committees, the Commissioner of Internal Revenue, the Secretary of the Treasury, and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

²²Recommendations remain open, meaning not yet implemented, until they are designated as closed-implemented or closed-not implemented.

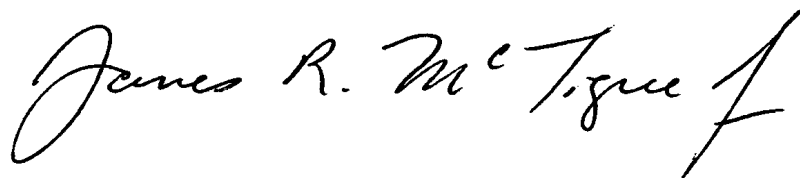
²³This count includes 169 recommendations to IRS and seven recommendations to the Office of the Taxpayer Advocate, which is searchable as an IRS sub-agency. Sensitive nonpublic recommendations, including those in GAO-22-105558SU, are tracked separately and are not included in this count.

²⁴We previously provided your offices with a list of the 176 open recommendations to IRS, including the 25 designated as priority, that can be searched and downloaded from GAO's open recommendations database (as of November 3, 2022). We also indicated which recommendations we are tracking related to the enforcement of tax laws high-risk area.

²⁵[GAO-22-105632](#).

²⁶In August 2022, the Secretary of the Treasury directed IRS to deliver a plan for the funds within 6 months of its request.

If you or your staff have any questions about this report, please contact James R. McTigue, Jr. at (202) 512-6806 or Dawn B. Simpson at (202) 512-3406. You may also reach us by email at mctiguej@gao.gov or simpsondb@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs are available on the last page of this report.

A handwritten signature in black ink that reads "James R. McTigue, Jr." with a stylized flourish at the end.

James R. McTigue, Jr.
Director, Tax Policy and Administration,
Strategic Issues

A handwritten signature in black ink that reads "Dawn Simpson" in a cursive style.

Dawn B. Simpson
Director
Financial Management and Assurance

Enclosure – 1

List of Requesters

The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

The Honorable John Barrasso, M.D.
United States Senate

The Honorable Richard Burr
United States Senate

The Honorable Bill Cassidy, M.D.
United States Senate

The Honorable John Cornyn
United States Senate

The Honorable Steve Daines
United States Senate

The Honorable Charles E. Grassley
United States Senate

The Honorable James Lankford
United States Senate

The Honorable Rob Portman
United States Senate

The Honorable Ben Sasse
United States Senate

The Honorable Tim Scott
United States Senate

The Honorable John Thune
United States Senate

The Honorable Patrick J. Toomey
United States Senate

The Honorable Todd Young
United States Senate

Enclosure

GAO Recommendations to Address IRS Information System Control Deficiencies

During our fiscal year 2021 audit of IRS's financial statements, we identified four new general control deficiencies in information system controls, specifically in the areas of access controls and configuration management. We made eight new recommendations to address these control deficiencies in our separately issued management report.²⁷ In addition, we determined that IRS had completed corrective actions to close 63 of 96 information system control-related recommendations from our prior years' reports that remained unimplemented as of September 30, 2020.

Including prior and new recommendations, IRS had 41 unimplemented recommendations related to information system control deficiencies at the beginning of the fiscal year 2022 audit of IRS's financial statements. The table shows the status of our recommendations by information system control area.

Table 2: Status of GAO Recommendations to IRS Related to Information System Control Deficiencies

Information System Control Area	Open prior years' recommendations through the FY 2020 audit	Prior years' recommendations closed in the FY 2021 audit	New recommendations resulting from the FY 2021 audit	Total open recommendations at the beginning of the FY 2022 audit
Access controls				
Boundary protection	5	5	1	1
Identification and authentication	21	16	2	7
Authorization	6	6	—	—
Sensitive system resources	24	8	—	16
Audit and monitoring	7	6	—	1
Total (access controls)	63	41	3	25
Configuration management				
Software updates	10	8	—	2
Configuration settings	15	9	5	11
Monitor configuration information	1	—	—	1
Total (configuration management)	26	17	5	14
Segregation of duties	1	1	—	—

²⁷GAO-22-105559 and GAO-22-105558SU.

Information System Control Area	Open prior years' recommendations through the FY 2020 audit	Prior years' recommendations closed in the FY 2021 audit	New recommendations resulting from the FY 2021 audit	Total open recommendations at the beginning of the FY 2022 audit
Security management	6	4	—	2
Total	96	63	8	41

Legend: FY = fiscal year; — = no recommendations.

Source: GAO analysis of Internal Revenue Service (IRS) data for [GAO-22-105559](#) and GAO-22-105558SU. | GAO-23-106351

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