



2023 Inspections & Evaluations Program Plan

Treasury Inspector General for Tax Administration

901 D Street, SW.,
Suite 600
Washington, DC 20024
www.treasury.gov/tigta



Message From the Deputy Inspector General for Inspections and Evaluations

The Office of Inspections and Evaluations (I&E) Fiscal Year 2023 Program Plan communicates the Treasury Inspector General for Tax Administration's (TIGTA) inspection and evaluation oversight priorities. TIGTA provides independent oversight of Department of the Treasury matters involving Internal Revenue Service (IRS) programs and operations and the IRS Office of Chief Counsel. Although TIGTA is placed organizationally within the Department of the Treasury and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from all other offices and bureaus within the Department.

TIGTA's I&E function identifies opportunities for improvement in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful, and reliable information to decision makers and stakeholders. We engage in an ongoing process to assess emerging issues likely to affect tax administration. This involves discussions with IRS executives, Members of Congress and their staffs, and Department of the Treasury staff. Additionally, I&E coordinates its planned activities with TIGTA's Office of Audit and Office of Investigations. TIGTA's I&E function also performs unannounced site visits related to a variety of issues that are not detailed in this plan.

Throughout the year we may adjust this plan to ensure that we direct our resources to the areas with the highest risks and impacts. We are committed to conducting our critical work on behalf of the American people to improve the economy, efficiency, and effectiveness of the IRS, while preventing and detecting fraud, waste, and abuse.



Russell P. Martin

Deputy Inspector General for
Inspections and Evaluations

Fiscal Year 2023 List of Planned Inspections & Evaluations



Carried Over Reviews

Expert Witness Program (IE-22-002)

Assess the acquisition, procurement, and administration of expert witness contracts.



Fiscal Year 2023 New Starts

Assessment of National Research Program Sample Selection

Determine if individual income tax returns are randomly selected for National Research Program audits.

Controls Over Taxpayer Information Mailed via Private Delivery Carrier

Assess compliance with policies and procedures when mailing Federal tax information via private delivery carrier.

Safeguarding of Sensitive Taxpayer Information Stored on Microfilm

Assess processes and procedures to account for and safeguard microfilm containing sensitive taxpayer information.

Verification of Name and Employer Identification Number on E-Filed Business Returns

Assess adequacy of actions taken to address entity verification deficiencies that resulted in the unauthorized disclosure of tax information.

Continued Use of Paper Documents to Support Electronic Transactions

Determine whether a business justification exists for the continued use of paper source documents to support electronic tax account adjustments.

Controls Over Unassigned Firearms and Ammunition

Assess the adequacy of controls over the inventory of unassigned firearms and ammunition.

Destruction of Sensitive Tax Information at Campuses

Assess contractor compliance with campus sensitive documentation destruction policies and procedures.

Improving Tax Administration - Lifting Communities Up Initiative

Evaluate efforts to expand operations in economically distressed areas in an effort to improve tax administration and the services provided to taxpayers.

Conversion of Seized Cryptocurrency

Evaluate processes and procedures to convert seized cryptocurrency.

Federal Record Center Notification of Tax Return Destruction

Identify efforts to update manual Federal Records Center tax return destruction notification processes.



Inflation Reduction Act of 2022 Oversight

Inflation Reduction Act of 2022 Transformation and Implementation Office (IE-22-017-I)

Assess the IRS's standup of this Program Management Office as well as its development of processes and procedures to monitor, measure and track implementation efforts of all Inflation Reduction Act legislative provisions.

Assessment of Security Posture at IRS Facilities (IE-22-015)

Assess the adequacy of the IRS's comprehensive review of safety and security measures at its facilities in response to threats against its employees.

Active Shooter Training (IE-22-016)

Determine whether employees are trained on best practices to keep themselves safe during an active shooter/active threat situation.

Use of Employee Names on Tax Processing Center Correspondence (IE-22-012)

Assess the actions taken to minimize risk of potential harm to employees whose personal information is used on tax processing center correspondence.

Reporting of Assaults and Threats Against IRS Employees

Assess processes and procedures for reporting of assaults and threats against IRS employees.

Potentially Dangerous Taxpayer and Caution Upon Contact Programs

Assess processes and procedures to identify, report and evaluate taxpayers who pose a threat to IRS employees. This assessment will also include evaluating actions the IRS took to address prior recommendations.

Facility Security Inspections

Determine whether facility physical security controls comply with policies and procedures.

Digital Asset Monitoring and Compliance Activities

Assess the IRS's strategy to monitor digital assets and address non-compliance.

Inflation Reduction Act Operational Plan

Assess IRS's development of its Inflation Reduction Act Operational Plan mandated by the Treasury Secretary to ensure it identifies specific operational initiatives and associated timelines that will improve taxpayer service, modernize technology, and increase equity in our system of tax administration.