

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



The Internal Revenue Service Is Not Fully Complying With the No TikTok on Government Devices Implementation Guidance

December 18, 2023

Report Number: 2024-IE-R003

HIGHLIGHTS: The Internal Revenue Service Is Not Fully Complying With the No TikTok on Government Devices Implementation Guidance

Final Evaluation Report issued on December 18, 2023

Report Number 2024-IE-R003

Why TIGTA Did This Evaluation

The Consolidated Appropriations Act, 2023, included the No TikTok on Government Devices Act (the Act). TikTok is a software application owned and operated by a privately held company headquartered in Beijing, China. The Act requires agencies to remove the social networking service TikTok from Government devices.

On February 27, 2023, the Office of Management Budget (OMB) issued implementation guidance for the removal of TikTok from government devices. The guidance requires agencies to take actions and meet deadlines within timeframes of 30, 90, and 120-days from date of implementation.

This evaluation was conducted to assess the IRS's actions to timely address the requirements in the No TikTok on Government Devices Act within 30 days of the issuance of formal guidance.

Impact on Tax Administration

The IRS was not in compliance with the OMB mandate as computers and mobile devices assigned to Criminal Investigation (CI) employees have functionality to access TikTok and other websites related to TikTok's parent company.

As of August 2023, CI has yet to request the required exception from the Department of Treasury nor has it taken steps to block access to TikTok on computers and mobile devices assigned to its personnel.

What TIGTA Found

On February 27, 2023, the OMB issued M-23-13, "No TikTok on Government Devices" Implementation Guidance, which outlines the time frame and steps to be taken to remove TikTok from Federal Government devices. The IRS took a number of steps to comply with the OMB requirement for the removal of TikTok from IRS devices. According to IRS management, they have always blocked access to TikTok on IRS computers. In October 2022, the IRS took steps to block Internet access to TikTok on 6,300 mobile devices and also noted that the TikTok application is not available for download on mobile devices.

However, TIGTA determined 23 mobile devices used by the IRS's Communications and Liaison group to monitor social media sites had access to the TikTok website and could download the TikTok application. We notified management of this concern on May 12, 2023, and in response, the IRS took corrective action to add these devices to the existing mobile device management software to ensure that the 23 devices could not access TikTok.

In addition, the IRS did not update its Bring Your Own Device (BYOD) policies to comply with OMB guidance. Specifically, guidance was not updated to inform participants in the BYOD program that the TikTok prohibition also relates to their personally owned devices.

Finally, the IRS does not comply with the OMB's mandate as computers and mobile devices assigned to CI employees continue to have the functionality to access TikTok and other related websites. For example, TIGTA identified more than 2,800 mobile devices used by CI that could access TikTok's website and approximately 900 CI employees that had the ability to get access to TikTok's website via computers assigned to CI. As of August 2023, CI has yet to request the required exception from the Department of Treasury nor has it taken steps to block access to TikTok on computers and mobile devices assigned to its personnel.

What TIGTA Recommended

TIGTA made six recommendations in this report. Specifically, the IRS should remove and/or prohibit access to TikTok on the 23 unmanaged devices to ensure compliance with the OMB mandate in the Act. In addition, the IRS should work with the OMB to update the BYOD program's policies and procedures to ensure that IRS participants comply with the Act. Furthermore, CI should ensure that access to TikTok is blocked on mobile devices and work with the OMB to determine whether an exception process is needed for the approximately 900 CI employees who can access TikTok on their computers.

IRS management agreed with five recommendations. The IRS disagreed with our recommendation to block access to TikTok on more than 2,800 mobile devices used by CI.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: December 18, 2023

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Russell P. Martin 
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Report – The Internal Revenue Service Is Not Fully Complying With the No TikTok on Government Devices Implementation Guidance (Evaluation # IE-23-020)

This report presents the results of our evaluation to assess the Internal Revenue Service's (IRS) actions to timely address the 30-day requirements in the OMB M-23-13, No TikTok on Government Devices Implementation Guidance. This review was initiated in response to the Consolidated Appropriations Act, 2023¹ which enacted the No TikTok on Government Devices Act in December 2022.

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Frank O'Connor, Director, Inspections and Evaluations.

¹ Pub. L. No. 117-328, Dec. 29, 2022.

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Background

The Consolidated Appropriations Act, 2023,¹ included the No TikTok on Government Devices Act (the Act).² TikTok is a software application owned and operated by a privately held company headquartered in Beijing, China. The Act instructs the Director of the Office of Management and Budget (OMB), in consultation with the Administrator of General Services, the Director of the Cybersecurity and Infrastructure Security Agency, the Director of National Intelligence, and the Secretary of Defense, to develop standards and guidelines for agencies requiring the removal of the social networking service TikTok from Federal information technology.³ The removal also includes any successor application or service of TikTok developed or provided by its parent company or an entity owned by its parent company (hereafter referred to as TikTok).

Control and accountability over Internal Revenue Service (IRS) information technology devices

Within the IRS, Government-furnished information technology devices assigned to the Criminal Investigation (CI) personnel are managed separately from the other functional areas due to their unique law enforcement mission. This includes the IRS having two separate systems to track and account for computers and mobile devices. For example, CI uses a different vendor to manage its mobile device management software than the rest of the IRS. In addition, CI does not participate in the IRS's Bring Your Own Device (BYOD) program, which permits IRS personnel to use non-government-furnished, personally owned mobile devices for business purposes.

The OMB issued specific guidance and time frames for agencies to comply with the Act

On February 27, 2023, the OMB issued M-23-13, "No TikTok on Government Devices" Implementation Guidance, which outlines the time frame and steps to be taken to remove TikTok from Federal Government devices. Specifically, this guidance required agencies to perform the following actions within 30 calendar days⁴ from the issuance date of this OMB memo:

- Identify the use or presence of TikTok on information technology.
- Establish an internal process to adjudicate limited exceptions, as defined by the Act. Specifically, the Act permits limited exceptions for accessing TikTok for law enforcement activities, national security interests and activities, and security research. An agency head or designee of the agency head must grant these exceptions. Blanket exceptions applying to an entire agency are not permitted. Agencies must maintain documentation on each exception that includes, at a minimum, the following information: date of approval, exception category, description of the circumstances under which the

¹ Pub. L. No. 117-328, Dec. 29, 2022.

² Office of Management and Budget, Exec. Office of the President, OMB M-23-13, "No TikTok on Government Computers" Implementation Guidance (2023).

³ For the purposes of this report, and the definition used in OMB guidance, the requirements of the OMB memo apply to information technology used by the executive agency directly or used by a contractor under a contract with the executive agency. Information technology does not include any equipment acquired by a federal contractor incidental to a federal contract.

⁴ Throughout the report, all references to days refers to calendar days.

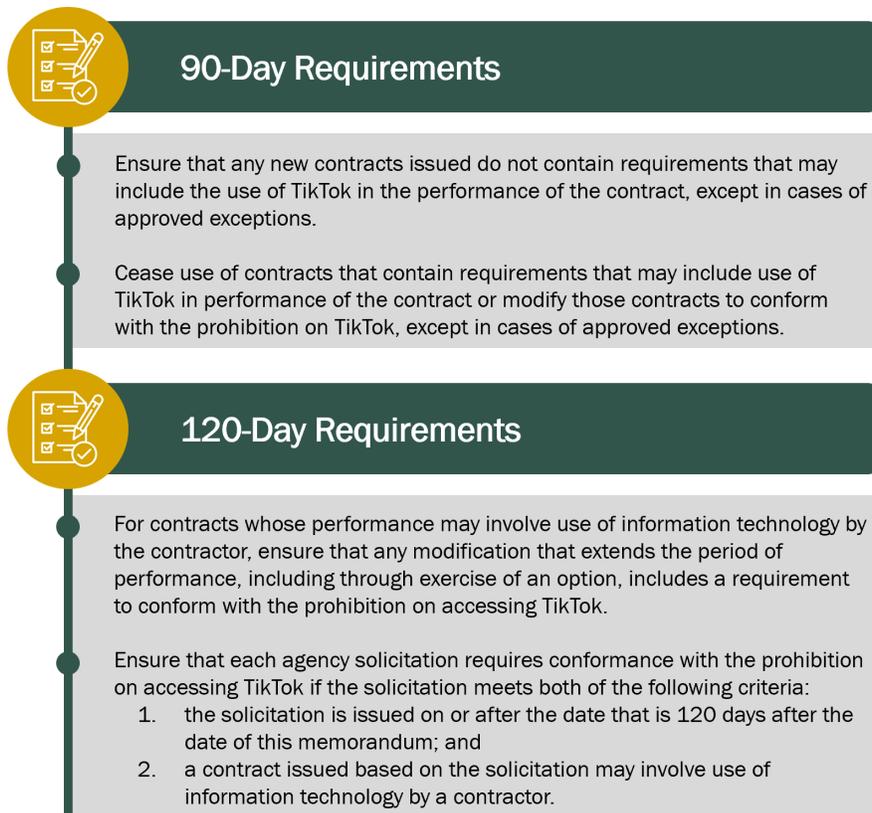
The Internal Revenue Service Is Not Fully Complying With the No TikTok on Government Devices Implementation Guidance

exception applies, period of the exception, and risk mitigation actions that will be taken in case there is a need to access TikTok.

- Remove and disallow installations of TikTok on information technology owned or operated by agencies, except in cases of approved exceptions.
- Prohibit Internet traffic from information technology owned by agencies to TikTok, except in cases of approved exceptions.

OMB guidance also required agencies to perform a number of additional actions related to solicitations and contracts within 90 and 120 days of the issuance of this memo. Figure 1 summarizes the additional actions agencies are required to take.

Figure 1: OMB 90 and 120-Day Requirements for Solicitations and Contracts



Source: OMB-issued M-23-13, "No TikTok on Government Devices" Implementation Guidance.

We will issue a separate report on the IRS's compliance with the 90 and 120-day requirements.

Results of Review

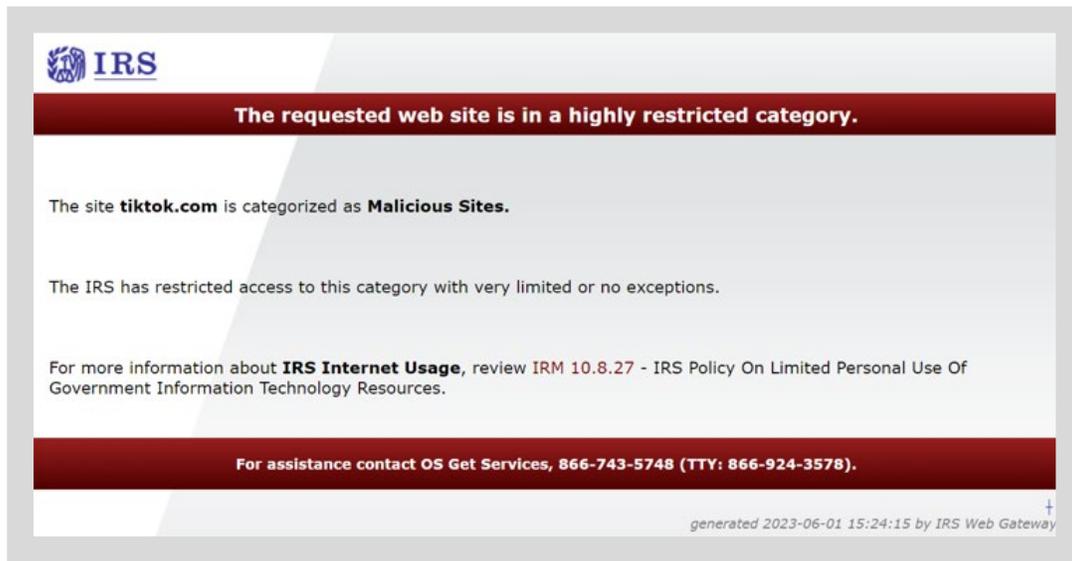
The IRS took a number of steps to comply with the OMB requirement to remove TikTok from IRS devices. According to IRS management, they have always blocked access to TikTok on IRS computers. In October 2022, the IRS took steps to block Internet access to TikTok on 6,300 mobile devices and also noted that the TikTok application is not available for download on mobile devices. However, we determined 23 mobile devices used by the IRS's Communications and Liaison group to monitor social media sites had access to the TikTok website and could download the TikTok application. We notified IRS management of this concern on May 12, 2023, and in response, the IRS took corrective action to add these devices to the existing mobile device management software to ensure that the 23 devices could not access TikTok. In addition, the IRS did not update its BYOD policies to comply with OMB guidance. Specifically, guidance was not updated to inform participants in the BYOD program that the TikTok prohibition also relates to their personally owned devices.

Finally, the IRS did not comply with the OMB's mandate as computers and mobile devices assigned to CI employees continue to have the functionality to access TikTok and other related websites. For example, we identified more than 2,800 mobile devices used by CI that could access TikTok's website and approximately 900 CI employees that had the ability to get access to TikTok's website via computers assigned to CI. In response to concerns we raised to CI management, they issued a memorandum on May 15, 2023, instructing employees to identify and remove TikTok from IRS devices and systems. CI management also responded that they were evaluating whether a law enforcement exception would be requested to continue to permit access to TikTok. As of August 2023, CI has yet to request the required exception from the Department of Treasury nor has it taken steps to block access to TikTok on computers and mobile devices assigned to its personnel.

Actions Have Been Taken to Ensure That Access to TikTok Is Blocked on a Small Number of Unmanaged Devices

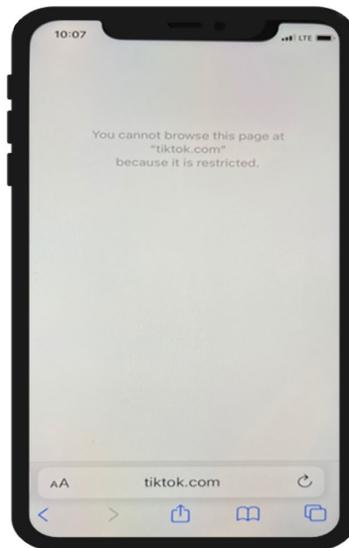
On June 1, 2023, we tested IRS devices in Covington, Kentucky; Lanham-Seabrook, Maryland; and Farmers Branch, Texas, and confirmed that the IRS blocked access to TikTok on computers and mobile devices assigned to all IRS personnel except for those devices assigned to CI. Figures 2 and 3 depict error messages IRS employees will receive if attempting to access TikTok on either their computer and/or mobile device.

Figure 2: Error Message When Attempting Access With an IRS Computer



Source: Screenshot of an IRS employee's computer taken by the Treasury Inspector General for Tax Administration during a site visit.

Figure 3: Error Message When Attempting Access to TikTok With a Mobile Device



Source: Photo of an IRS employee's mobile device taken by the Treasury Inspector General for Tax Administration (TIGTA) during a site visit.

However, our review identified 23 mobile devices used by the IRS's Communications and Liaison group to monitor social media sites that still had access to the TikTok website and could download the TikTok application. The IRS considered these devices "unmanaged" and did not apply the same controls to prohibit access to TikTok as these devices did not connect to or interface with the IRS network. As required by OMB guidance, if Government-furnished equipment, which includes these "unmanaged devices," can access

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TikTok, an exception process must be documented, or access to the application and website must be prohibited.

Recommendation 1 (E-Mail Alert #2): On May 12, 2023, we notified the Chief, Communications and Liaison, and the Chief Information Officer of our concerns relating to these 23 unmanaged devices. We recommended that the Office of Communications and Liaison determine whether its mission meets one of the exceptions outlined in OMB guidance and if so, to request an exception in accordance with the guidance. Otherwise, the Office of Communications and Liaison should remove and/or prohibit access to the application and prohibit Internet access to TikTok to comply with the Act.

Management's Response to E-Mail Alert #2: In response, IRS management stated that an alert was issued informing users of these unmanaged devices to no longer perform searches of TikTok using these devices. They shared information about the new OMB TikTok guidance with personnel during a monthly call and secured written confirmation from each of the individuals assigned a device confirming that the TikTok application is not downloaded on these devices.

In August 2023, the IRS took corrective action by incorporating these 23 unmanaged devices into the existing mobile device management software program, which blocks access to TikTok. Therefore, we are not making a formal recommendation.

Actions were taken to block additional sites associated with TikTok's parent company

In addition to blocking access to TikTok on computers and mobile devices, on May 16, 2023, the Department of the Treasury issued additional guidance that included 26 sites and/or applications to be blocked⁵ due to the potential risk they pose. On June 1, 2023, we tested IRS devices on these 26 sites and/or applications and found that 25 of the 26 were blocked on computers,⁶ but only five of the 26 websites were blocked on IRS mobile devices.⁷ When we notified IRS management during our site visit that not all of the 26 sites were blocked on computers and mobile devices, IRS management immediately initiated software patches to block access to all 26 sites on both computers and mobile devices.

Bring Your Own Device Policies and Program Need to Be Updated to Ensure That Participants Comply With the Office of Management and Budget TikTok Prohibition

The IRS did not update its BYOD policies to inform participants that the TikTok prohibition applies to personally owned mobile device they use to participate in this program. The IRS's BYOD program permits IRS personnel to use non-government furnished, personally owned

⁵ U.S. Dep't of Treas., Office of the Procurement Exec., Information and Guidance regarding Office of Management and Budget (OMB) Memorandum M-23-13 entitled, "No TikTok on Government Devices Implementation Guidance," dated February 27, 2023.

⁶ Only one website "My Time at Portia," which is a gaming site, opened on the computer.

⁷ We could not identify a website and/or current application for nine of the 26 subsidiaries provided by the Department of the Treasury.

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mobile devices for business purposes.⁸ This program offers employees the convenience of using their personally owned mobile device to access, process, transmit, or store IRS information. For example, IRS employees and contractors in the BYOD program can access commercial software products available on IRS systems. In addition, BYOD users can access non-IRS systems such as video conferencing software. Because these are personally owned devices, the IRS does not have the ability to manage what applications users can download or which websites users can access on these devices.

IRS management stated that the devices used by IRS employees to participate in the BYOD program are not Government-owned devices. Management also noted that OMB guidance does not specifically address or mention personally owned devices. As such, the IRS's position is that personally owned devices approved for the BYOD program do not apply.

On May 3, 2023, we reached out to OMB officials to request clarification on whether BYOD programs fall within the purview of the Act. Specifically, we asked the OMB if the guidance applies to BYOD users who have access to IRS systems on their personal devices but are not using Government-furnished devices. According to the Office of the Chief Information Officer at the OMB, "The Act utilizes a broad definition of IT, including both government and contractor IT. The guidance applies to devices used to perform work by or on behalf of an agency, and therefore agency BYOD policies and programs need to be updated accordingly."

Recommendation 2 (E-Mail Alert #3): On May 17, 2023, we notified the IRS Chief Information Officer of our concerns with updating BYOD policies to comply with the Act. We recommended that the Office of Information Technology update its BYOD policies and program to comply with the No TikTok on Government Devices Act.

Management's Response to E-Mail Alert #3: IRS officials have not responded to our e-mail alert issued in May 2023. During our discussions, the IRS stated that they will reach out to the OMB to ensure that the BYOD program is in compliance with OMB guidance.

When we met with IRS management in August 2023, they reiterated that personally owned devices approved for the BYOD program do not apply to the Act. As we note above, our discussions with representatives from the OMB confirmed that BYOD programs fall within the purview of the Act. When we asked IRS management if they discussed their position with the OMB, they informed us that they did not reach out to the OMB for guidance and/or confirmation. IRS officials state that they can neither dictate nor enforce what users do on their personally owned devices without violating constitutional rights.

Office of Inspections and Evaluations Comment: We believe the IRS's response to Recommendation 3 meets the intent of the E-Mail Alert.

The Chief Information Officer should:

⁸ As of June 8, 2023, there are approximately 770 individuals in the program, which includes all non-CI IRS employees and contractors.

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Recommendation 3: Coordinate with OMB officials to determine if the IRS's BYOD program's policies and procedures are in compliance with the Act and update the program's policies and procedures as needed.

Management's Response: IRS management agreed with the recommendation. The Chief Information Officer will coordinate with OMB to determine if the BYOD is in compliance with the OMB Memorandum M-23-13 ("No TikTok on Government Devices" Implementation Guidance) Section III.A issued February 27, 2023, and will update the program's policies and procedures as needed. The IRS plans to have this completed by October 2024.

Office of Inspections and Evaluations Comment: Although management agrees with our recommendation, the IRS's implementation date of October 2024 does not indicate an understanding of the risk and expeditiousness with which agencies were required to ensure compliance with the No TikTok on Government Devices Act.

**The IRS Is Not in Compliance With the Office of Management and Budget
TikTok Prohibition - Computers and Mobile Devices Assigned to Criminal
Investigation Employees Continue to Have the Functionality to Access TikTok
and Other Related Websites**

Our review identified that the IRS does not comply with the OMB's mandate as computers and mobile devices assigned to CI employees continue to have functionality to access TikTok and other related websites. Our review identified more than 2,800 mobile devices used by the CI Division that could access TikTok's website, and approximately 900 CI employees that could use one of CI's assigned computers to get access to TikTok using a third-party software accessed through the computer's internet browser.

Recommendation 4 (E-Mail Alert #1): On April 13, 2023, we notified the Chief, CI, and the Chief Information Officer of our concerns that CI still had access to TikTok. We recommended that the Office of Information Technology work with CI to document an adjudication process that complies with OMB guidance.

Management's Response to E-Mail Alert #1: In response, on May 15, 2023, the Chief, CI, issued a memorandum to all CI personnel requiring staff to identify and remove TikTok from CI devices. The memorandum reiterated that the social networking application TikTok, and any subsequent application or service developed, provided, or owned by its parent company that has the same functionality and purpose of TikTok, is prohibited on IRS devices and systems. As of May 2023, CI is working to revise the current policy, *Surveillance of Internet and Social Media Sites* (dated June 21, 2019). CI management explained that they were also evaluating whether a law enforcement exception would be requested to continue to permit access to TikTok.

An exception has yet to be requested to continue to allow access to TikTok and additional sites associated with its parent company

The Act permits exceptions that allow access to TikTok for law enforcement purposes. Because of CI's law enforcement mission, some devices used by CI may qualify for such an exception. Per OMB guidance, exceptions to access TikTok should be limited with blanket exceptions not permitted. To request an exception from the Act, the head or designee of the head of the Department of the Treasury must grant CI the exception. The exception must be documented and, at a minimum, include the following information:

- Date of approval.
- Exception category.
- Description of the circumstances under which the exception applies, period of the exception, and risk mitigation actions that will be taken in case there is a need to access TikTok.

As of August 2023, CI has yet to request the required exception from the Department of Treasury nor has it taken steps to block access to TikTok on computers and mobile devices assigned to its personnel. According to CI officials, CI does not plan to request the law enforcement exception for the 900 CI employees because these employees can only access TikTok via a third-party software, which does not directly connect IRS devices to TikTok. In addition, for its 2,800 mobile devices, IRS management said CI should look at moving their mobile phones over to the existing mobile device software that the rest of the IRS uses which has the ability to block access to the website, until this can be done an exception process should be considered.

As such, CI did not comply with the Act and OMB guidance, which required that within 30 days from the issuance date of the OMB memo TikTok be removed and installations be disallowed on information technology owned or operated by agencies, except in cases of approved exceptions, and that Internet traffic to TikTok be prohibited from information technology owned by agencies, except in cases of approved exceptions.

The Chief, CI, should:

Recommendation 5: Coordinate with the Chief Information Officer to block access to TikTok and additional websites and entities related to TikTok's parent company on mobile devices.

Management's Response: IRS management disagreed with this recommendation and instead is establishing an internal process to adjudicate limited exceptions, as defined by the Act, and described in Section IV and requests will be considered by the Commissioner or his designee.

Office of Inspections and Evaluations Comment: The IRS disagrees with our recommendation yet plans to establish an internal process to adjudicate limited exceptions. We stress the importance that the users not covered under this limited exception must have access blocked as required by the Act. Specifically, agencies must prohibit Internet traffic from information technology owned by agencies to TikTok, except in cases of approved exceptions. Blanket exceptions applying to an entire agency, in this case, all CI mobile users, do not appear to be permitted. Further, CI officials said that they do not have a need to access TikTok

**The Internal Revenue Service Is Not Fully Complying With
the No TikTok on Government Devices Implementation Guidance**

on their mobile devices for investigative purposes as they have an alternative method to access the site if necessary. However, the fact remains that the IRS was required to establish such a process within 30 calendar days from the issuance of OMB's memo (March 29, 2023). In their response, management notes that such a process will not be in place until January 2024, some 10 months after it was required.

Recommendation 6: Coordinate with the OMB to determine whether an exception process is needed for the approximately 900 CI employees who can access TikTok via the third-party software on their computers.

Management's Response: IRS management agreed with the recommendation. CI will coordinate with the Chief Information Officer to seek validation that the current third-party software solution is compliant with the OMB Memorandum for required Internet browsing capabilities needed to meet the IRS's current law enforcement mission.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to assess the IRS's actions to timely address the 30-day requirements in the OMB M-23-13, No TikTok on Government Devices Implementation Guidance. To accomplish our objective, we:

- Reviewed the applicable Federal, Department of the Treasury, and IRS guidelines related to the Act.
- Interviewed IRS, OMB, and Department of the Treasury personnel to obtain an understanding of the Act and the requirements.
- Interviewed IRS personnel to obtain an understanding of the actions taken to comply with the 30-day requirements of the Act.
- Identified the use or presence of TikTok or related entities on IRS-issued equipment and determined the IRS's process to remove and disallow installations of TikTok.
- Determined if the IRS has established an internal process to adjudicate limited exceptions and ensured that the IRS documented any exceptions in compliance with the Act.
- Reviewed the IRS's position on the BYOD program to determine if it is in compliance with the Act.

Performance of This Review

This review was performed at IRS offices located in Covington, Kentucky; Lanham-Seabrook, Maryland; and Farmers Branch, Texas, and with information obtained from the User and Network Services and Cybersecurity functions within the Information Technology organization, located in Lanham-Seabrook, Maryland, during the period March through June 2023. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation.

Major contributors to the report were Frank O'Connor, Director; Jeffrey Stieritz, Supervisory Evaluator; Anna Orrico, Lead Evaluator; and Margarita Golden, Evaluator.

Data Validation Methodology

We performed tests to assess the reliability of the IRS issued computers and mobile devices that can connect to the Internet. We evaluated the data by reviewing existing information about the data and the system that produced them. We determined that the data were sufficiently reliable for the purposes of this report.

Management's Response to the Draft Report



CHIEF INFORMATION OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

October 23, 2023

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL
FOR INSPECTIONS AND EVALUATIONS

FROM: Kaschit Pandya Acting Chief Information Officer
Kaschit D. Pandya
Digitally signed by Kaschit D. Pandya
Date: 2023.10.23 13:04:24 -0400

SUBJECT: Draft Audit Report – Evaluation # IE-23-020, The Internal Revenue Service Is Not in Compliance With the No TikTok on Government Devices Act

Thank you for the opportunity to review and comment on the draft audit report. The IRS is committed to ensuring security and strong access controls in accordance with the guidelines established by the Office of Management and Budget (OMB) in Memorandum M-23-13. Notably, the IRS has blocked access to TikTok on all government-furnished devices used by IRS employees.

The IRS had steps in place to prevent access to TikTok and ByteDance Limited websites and further enhanced the protective measures by expanding that to additional websites identified by TIGTA and by removing access from Communication and Liaison's mobile devices. The CI organization was in compliance for their computers because they use a third-party mechanism for accessing TikTok or ByteDance Limited websites for investigatory purposes and did not have TikTok software installed. On May 15, 2023, CI reinforced this policy to its employees to ensure TikTok was not installed on or accessed directly from government devices. IRS is establishing an internal process to adjudicate limited exceptions, as defined by the Act and described in Section IV, and requests will be considered by the Commissioner or his designee. The OMB guidance does not specifically address or mention personally owned devices, which are used by a limited number of IRS employees who participate in the Bring Your Own Device (BYOD) program for business purposes. As TIGTA recommends, we will coordinate with OMB to determine whether the agency's BYOD program policies require updating.

TIGTA made six recommendations in the report, three of which were in the form of e-mail alerts which the IRS took immediate action to address, as noted in the report. We agree with two of the three formal recommendations in this report and plan to complete all corrective actions by October 15, 2024. Many corrective actions to address the recommendations have already been completed.

**The Internal Revenue Service Is Not Fully Complying With
the No TikTok on Government Devices Implementation Guidance**

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The IRS values the continued support and assistance provided by your office. If you have any questions, please contact me at (202) 317-5000, or a member of your staff may contact Michael Young, Director of Unified Communications, at (402) 806-1092.

Attachment

**The Internal Revenue Service Is Not Fully Complying With
the No TikTok on Government Devices Implementation Guidance**

Attachment

**Evaluation # IE-23-020, The Internal Revenue Service Is Not in Compliance With
the No TikTok on Government Devices Act**

Recommendations

RECOMMENDATION 1 (E-Mail Alert #2): On May 12, 2023, we notified the Chief, Communications and Liaison, and the Chief Information Officer of our concerns relating to these 23 unmanaged devices. We recommended that the Office of Communications and Liaison determine whether its mission meets one of the exceptions outlined in OMB guidance and if so, to request an exception in accordance with the guidance. Otherwise, the Office Communications and Liaison should remove and/or prohibit access to the application and prohibit Internet access to TikTok to comply with the Act.

Management's Response to E-Mail Alert #2: In response, IRS management stated that an alert was issued informing users of these unmanaged devices to no longer perform searches of TikTok using these devices. They shared information about the new OMB TikTok guidance with personnel during a monthly call and secured written confirmation from each of the individuals assigned a device confirming that the TikTok application is not downloaded on these devices.

In August 2023, the IRS took corrective action by incorporating these 23 unmanaged devices into the existing mobile device management software program, which blocks access to TikTok. Therefore, we are not making a formal recommendation.

IMPLEMENTATION DATE: Implemented

RESPONSIBLE OFFICIAL(S): Chief, Communications and Liaison

RECOMMENDATION 2 (E-Mail Alert #3): On May 17, 2023, we notified the IRS Chief Information Officer of our concerns with updating BYOD policies to comply with the Act. We recommended that the Office of Information Technology update its BYOD policies and program to comply with the No TikTok on Government Devices Act.

Management's Response to E-Mail Alert #3: While TIGTA indicates that the IRS did not respond, there was an email discussion pertaining to a different option on May 18, 2023. From that email discussion, TIGTA indicated that the alternative solution did not meet the OMB requirement. Subsequently, TIGTA provided the IRS with instructions on how to request the exception request from Treasury/OMB.

IMPLEMENTATION DATE: N/A

RESPONSIBLE OFFICIAL(S): N/A

**The Internal Revenue Service Is Not Fully Complying With
the No TikTok on Government Devices Implementation Guidance**

Attachment

**Evaluation # IE-23-020, The Internal Revenue Service Is Not in Compliance With
the No TikTok on Government Devices Act**

RECOMMENDATION 3: The Chief Information Officer should coordinate with OMB officials to determine if the IRS's BYOD program's policies and procedures are in compliance with the Act and update the program's policies and procedures as needed.

CORRECTIVE ACTION 3: The IRS agrees with this recommendation. The Chief Information Officer will coordinate with OMB to determine if the BYOD is compliance with the Office of Management and Budget (OMB) Memorandum M-23-13 ("No TikTok on Government Devices" Implementation Guidance) Section III.A issued February 27, 2023 and will update the program's policies and procedures as needed.

IMPLEMENTATION DATE: 10/15/2024

RESPONSIBLE OFFICIAL(S): Associate Chief Information Officer, User and Network Services

RECOMMENDATION 4 (E-Mail Alert #1): On April 13, 2023, we notified the Chief, CI, and the Chief Information Officer of our concerns that CI still had access to TikTok. We recommended that the Office of Information Technology work with CI to document an adjudication process that complies with OMB guidance.

Management's Response to E-Mail Alert #1: In response, on May 15, 2023, the Chief, CI, issued a memorandum to all CI personnel requiring staff to identify and remove the presence of TikTok from CI devices. The memorandum reiterated that the social networking application TikTok, and any subsequent application or service developed, provided, or owned by its parent company that has the same functionality and purpose of TikTok, is prohibited on IRS devices and systems. As of May 2023, CI is working to revise the current policy, Surveillance of Internet and Social Media Sites (dated June 21, 2019). CI management explained that they were also evaluating whether a law enforcement exception would be requested to continue to permit access to TikTok.

IMPLEMENTATION DATE: Implemented

RESPONSIBLE OFFICIAL(S): Chief, Criminal Investigation

**The Internal Revenue Service Is Not Fully Complying With
the No TikTok on Government Devices Implementation Guidance**

Attachment

**Evaluation # IE-23-020, The Internal Revenue Service Is Not in Compliance With
the No TikTok on Government Devices Act**

RECOMMENDATION 5: The Chief, Criminal Investigations should coordinate with the Chief Information Officer to block access to Tik Tok, and additional websites and entities related to TikTok's parent company on mobile devices.

CORRECTIVE ACTION 5: The IRS disagrees with this recommendation. Instead, the IRS is establishing an internal process to adjudicate limited exceptions, as defined by the Act and described in Section IV, and requests will be considered by the Commissioner or his designee.

IMPLEMENTATION DATE: 01/30/2024

RESPONSIBLE OFFICIAL(S): Associate Chief Information Officer, User and Network Services

RECOMMENDATION 6: The Chief, Criminal investigation should coordinate with the OMB to determine whether an exception process is needed for the approximately 900 CI employees who can access TikTok via the third-party software on their computers.

CORRECTIVE ACTION 6: The IRS agrees with this recommendation. Criminal Investigation will coordinate with the Chief Information Officer to seek validation that the current third-party software solution is compliant with the OMB Memorandum for required internet browsing capabilities needed to meet our current Law Enforcement mission.

IMPLEMENTATION DATE: 10/01/2024

RESPONSIBLE OFFICIAL(S): Chief, Criminal Investigation

Appendix III

Abbreviations

BYOD	Bring Your Own Device
CI	Criminal Investigation
IRS	Internal Revenue Service
OMB	Office of Management and Budget
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,
contact our hotline on the web at www.tigta.gov or via e-mail at
oi.govreports@tigta.treas.gov.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

Information you provide is confidential, and you may remain anonymous.