TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Final Report – The IRS Leveraged Its Telework Program to Continue Operations During the COVID-19 Pandemic

May 23, 2022

Report Number: 2022-IE-R003

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HIGHLIGHTS: Final Report – The IRS Leveraged Its Telework Program to Continue Operations During the COVID-19 Pandemic

Final Evaluation Report issued on May 23, 2022 — Report Number 2022-IE-R003

Why TIGTA Did This Study

Telework allows Federal agencies to continue operations during a pandemic or other event that would result in the closure of Federal facilities. To effectively continue operations during an emergency, as many employees as possible should be prepared to telework.

On March 13, 2020, the President declared a national emergency due to the outbreak of the Coronavirus Disease 2019 (COVID-19) pandemic. Effective March 30, 2020, IRS employees were directed to evacuate offices and telework if possible. The IRS reopened offices to employees with nonportable work and mission-critical functions in July 2020.

TIGTA conducted this evaluation to determine whether the IRS effectively used its telework program to reduce the impact of the COVID-19 pandemic on IRS operations.

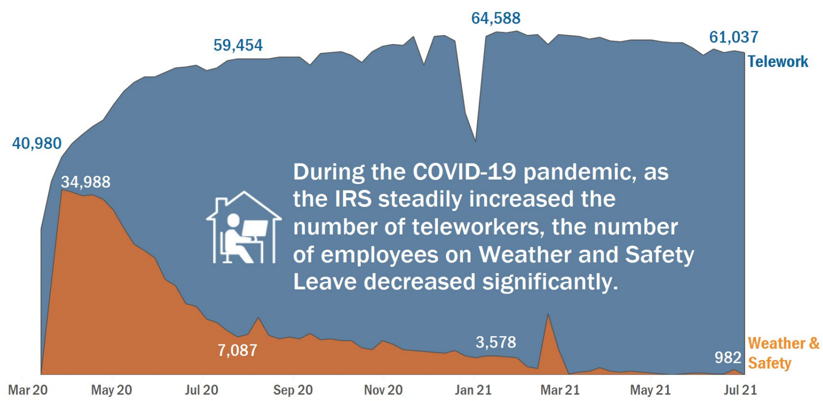
Impact on Tax Administration

A robust telework program allows employees to work effectively from alternative sites and perform essential functions during an emergency, such as a pandemic.

What TIGTA Found

Overall, the IRS effectively used its telework program to reduce the impact of the COVID-19 pandemic on IRS operations. The COVID-19 pandemic began to have a significant impact on IRS operations in March 2020 when the IRS began closing some offices to protect the health and safety of its employees and the taxpaying public. During this period, the number of employees who worked any amount of time at IRS facilities declined by about 51,000 employees, while the number of employees who teleworked any amount of time increased by about 13,000 employees. However, nearly 35,000 IRS employees were on paid Weather and Safety Leave because they could not work in IRS facilities or were not prepared to telework.

By July 2020, the IRS had reopened the majority of its facilities to employees with nonportable work or mission-critical functions, which helped to reduce the number of employees on Weather and Safety Leave. However, the IRS telework program had the biggest impact on continuing IRS operations during the COVID-19 pandemic. As indicated in the figure below, the IRS steadily increased the number of teleworkers, which helped to significantly decrease the number of employees on Weather and Safety Leave and allowed thousands of employees to safely work from alternative locations.



To increase telework participation, the IRS waived the requirement for employees to have an approved telework agreement and encouraged, but did not require, evacuated teleworkers to complete telework training after they began teleworking. As of March 2022, IRS records indicated that nearly 3,200 evacuated employees charged time to telework without a telework agreement and have not completed telework training. Employees should complete telework training to ensure that they are aware of the appropriate policies, procedures, and best practices while teleworking. However, effective May 8, 2022, the IRS plans to allow employees to telework only if they have completed telework training and have an approved telework agreement.

What TIGTA Recommended

TIGTA made no recommendations in this report. IRS officials were provided an opportunity to review the draft report and did not provide any comments.

TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

May 23, 2022

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Heather M. Hill
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Report –The IRS Leveraged Its Telework Program to Continue Operations During the COVID-19 Pandemic (IE-20-010B-C)

This report presents the results of our evaluation to determine whether the Internal Revenue Service (IRS) effectively used its telework program to reduce the impact of the Coronavirus Disease 2019 (COVID-19) pandemic on IRS operations. This evaluation is the second and final phase of our evaluation of the IRS's use of telework in response to the COVID-19 pandemic. The interim evaluation resulted in a report that was issued to the IRS on March 23, 2021.[1] This review was part of our Fiscal Year 2021 Annual Program Plan and addresses the major management and performance challenge of *Responding to the COVID-19 Pandemic*.

Although we made no recommendations in this report, we provided IRS management officials with an advance copy of this report for review and comment prior to issuance. IRS management did not provide us with any report comments.

Copies of this report are also being sent to the IRS managers affected by the report information. If you have any questions about this report, you may contact me or James A. Douglas, Director, Office of Inspections and Evaluations.

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[1] Treasury Inspector General for Tax Administration, Report No. 2021-IE-R002, *Interim Report – The IRS Leveraged Its Telework Program to Continue Operations During the COVID-19 Pandemic* (Mar. 2021).

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Background

The Internal Revenue Service (IRS) must have a program in place to ensure the continuity of its essential functions during an emergency, such as a pandemic. Telework is a work flexibility arrangement under which employees perform their duties and responsibilities from an approved worksite other than the location from which the employees would otherwise work.[1] A robust telework program and ensuring that as many employees as possible are prepared to telework are critical components of a plan to allow employees to work effectively from alternative sites and continue tax administration and mission-critical operations. Per the Internal Revenue Manual, telework-ready employees have an approved telework agreement, have completed telework training, and have the necessary equipment and work files at their telework location to perform required duties.[2] Telework is a critical component of the IRS's Continuity of Operations Plan (COOP) because telework allows the IRS to continue fulfilling its mission through emergencies that would result in a change of operating status, such as a pandemic.

On March 13, 2020, the President of the United States officially declared a national emergency due to the Coronavirus Disease 2019 (COVID-19) pandemic. Subsequently, the IRS Commissioner instructed senior leadership to immediately implement provisions to maximize telework flexibility for eligible employees, expand leave flexibility, restrict non–mission-critical travel and training, and reduce in-person contacts by any reasonable means.

The COVID-19 pandemic began to have a significant impact on IRS operations in mid-March 2020 when the IRS began to close facilities and employees were diagnosed with COVID-19. On March 27, 2020, the IRS issued an evacuation order, effective March 30, 2020, that directed all employees to evacuate the work site and work from home or an alternate location.[3] Leading up to the issuance of the evacuation order, the IRS placed nearly 35,000 employees on Weather and Safety Leave (WSL) because their work was either nonportable or they did not have the necessary information technology equipment to work remotely.[4]

On April 27, 2020, the IRS began recalling employees to work at IRS facilities on a voluntary basis. In June 2020, the IRS began reopening facilities to employees, and by July 2020, the IRS reported that the majority of its facilities had reopened to those employees with nonportable work or mission-critical functions.

We analyzed IRS weekly time reports before and after the COVID-19 pandemic began to determine whether the IRS effectively used its telework program to reduce the impact of the

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[1] Telework Enhancement Act of 2010. Pub. L. No. 111-292, 124 Stat. 3165 (2010).

[2] Internal Revenue Manual 10.6.2, *Continuity Plan Requirements* (Mar. 11, 2020), and Internal Revenue Manual 6.800.2, *Employee Benefits, IRS Telework Program* (Feb. 7, 2018). The Internal Revenue Manual is the IRS's primary official source of instructions to staff related to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.

[3] IRS offices were closed to all employees except for individuals performing mission-critical functions that must continue during the national emergency and can only be performed on-site.

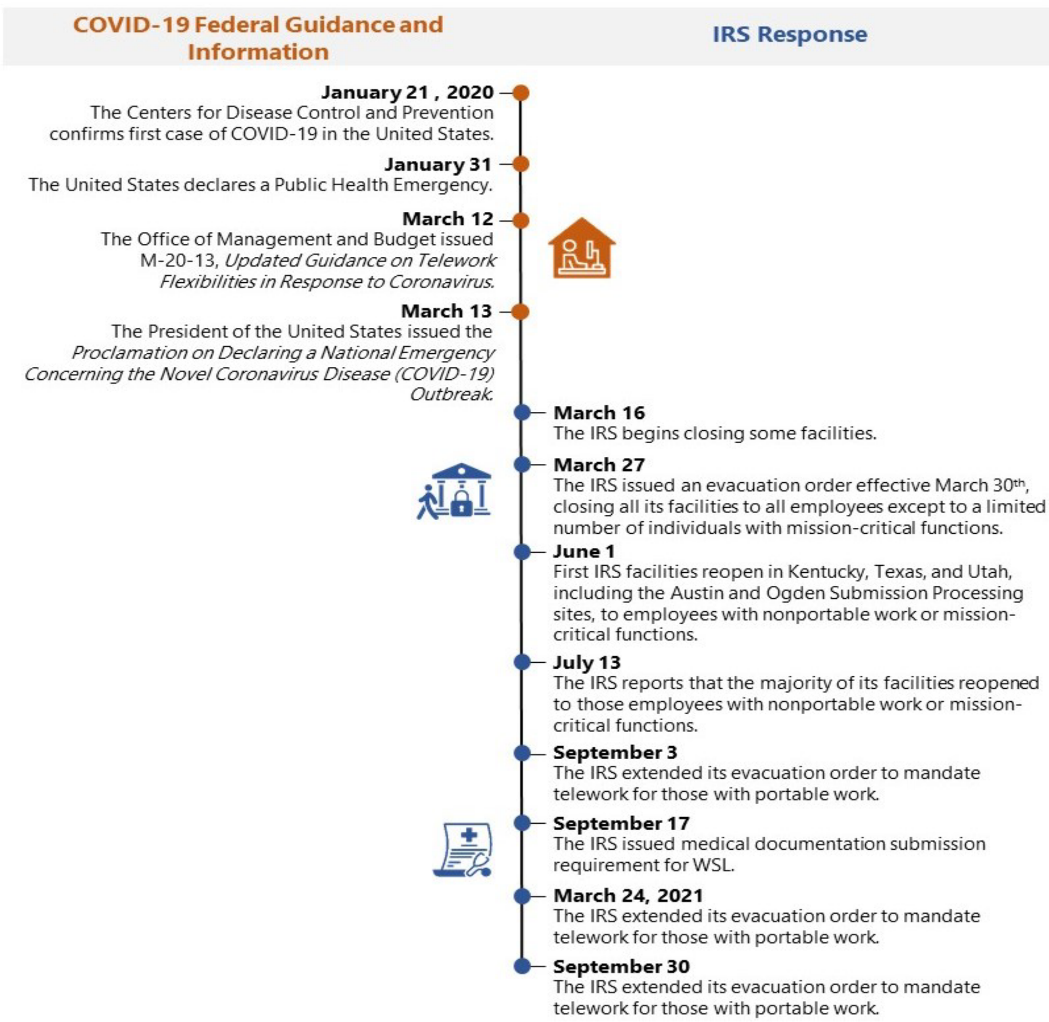
[4] WSL is a form of administrative leave permitted when an agency determines that safety-related conditions prevent employees from safely traveling to or from work. The IRS has five categories for WSL, but we could not verify that WSL was accurately reported by category. Therefore, all WSL figures in the report are based on the total WSL.

COVID-19 pandemic on IRS operations.[5] Our analysis was based primarily on the total number of employees who charged any time to each category listed below:

- **In Office Time** – Employees who reported to an IRS facility.
- **Telework** – Employees who worked from an alternate location.
- **WSL** – Employees who could not work from an IRS facility or telework.

Figure 1 documents events that had a significant impact on IRS employees' ability to work from an IRS facility or alternate location or to take WSL.

Figure 1: Timeline of COVID-19 Related Events



Source: Treasury Inspector General for Tax Administration (TIGTA) analysis based on Federal and IRS guidance, IRS data concerning facility closures and employees testing positive for COVID-19, and significant pandemic-related events.

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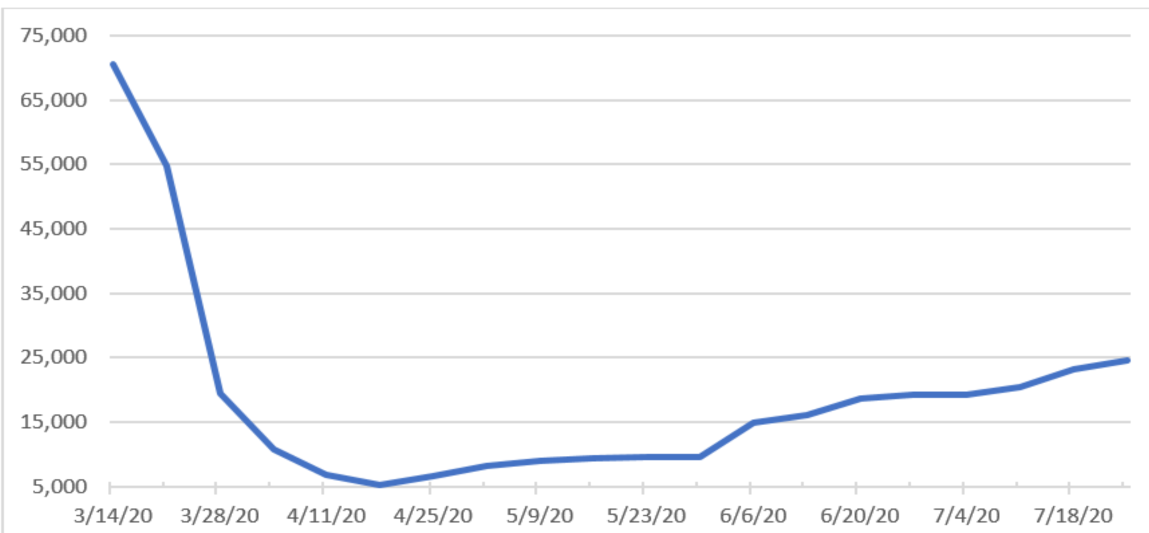
[5] We obtained weekly time reports from the IRS management information system, the Treasury Integrated Management Information System (TIMIS), and its time and attendance reporting system, the Single Entry Time Reporting (SETR) system. TIMIS is the official automated personnel and payroll system for storing and tracking all employee personnel and payroll data. SETR is an online payroll system that enables the timely input of time and attendance data to the National Finance Center for the generation of the employee's paycheck every pay period.

For additional information about the objective, scope, and methodology of this evaluation, see Appendix I.

Results of Review

The COVID-19 pandemic began to have a significant impact on IRS operations in March 2020. Between March 14 and March 28, the number of employees who reported any time worked at IRS facilities decreased from approximately 71,000 to 19,000 employees (a 73 percent decrease). The IRS issued an evacuation order and closed all of its facilities effective March 30, 2020. The number of employees reporting to IRS facilities continued to decline until April 27 when the IRS began recalling employees to work at IRS facilities on a voluntary basis. In June 2020, the IRS began reopening facilities to employees, and by July 2020, the IRS reported that the majority of its facilities had reopened to those employees with nonportable work or mission-critical functions. Figure 2 illustrates the dramatic change in employees working in IRS facilities between March and July 2020.

Figure 2: IRS Employees Reporting to IRS Facilities Between March and July 2020



Source: TIGTA analysis of Fiscal Year 2020 IRS Treasury Integrated Management Information System (TIMIS) and Single Entry Time Reporting (SETR) data.

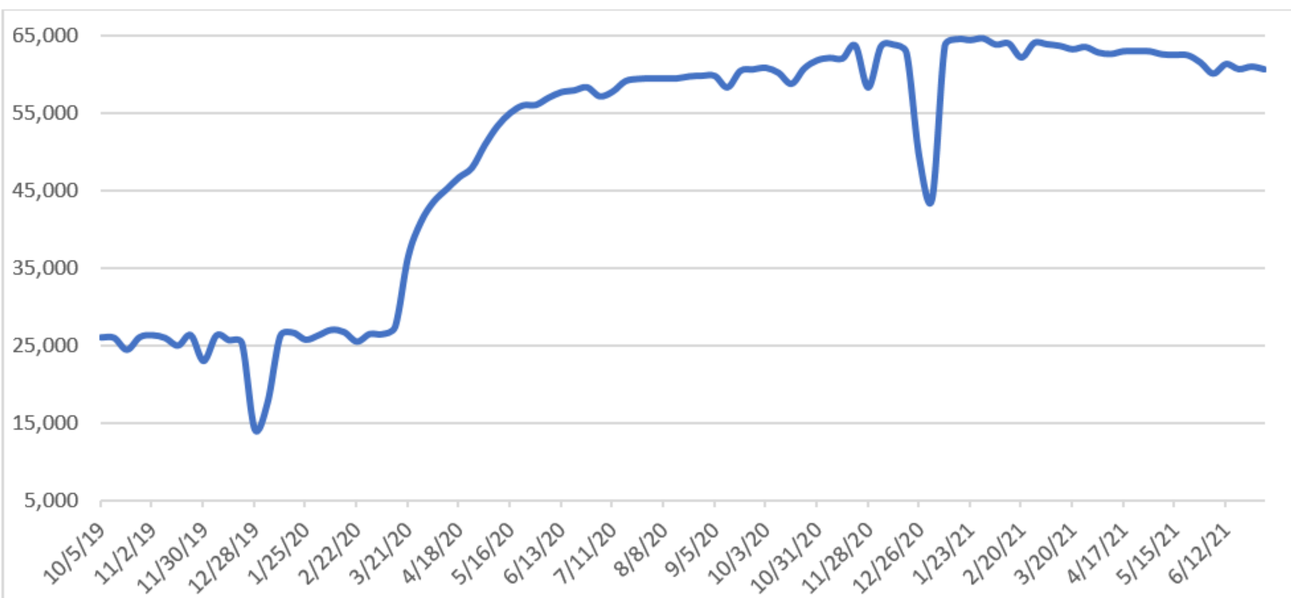
The IRS offset the initial impact of office closures by allowing as many employees as were equipped and ready to telework to do so. However, the IRS had to place nearly 35,000 employees on WSL by the end of March 2020 because employees were unable to work from the office or telework. Many of the employees on WSL were employees who worked in Tax Processing Centers whose work is performed on-site and is not conducive to telework. This caused significant backlogs in paper returns, payments, correspondence, and similar types of work. Throughout our assessment period, the IRS took several steps to increase the number of employees who could report to IRS facilities, but it was not until February 2021 that the number of employees reporting to IRS facilities exceeded 30,000 employees per week.

The IRS Effectively Used Its Telework Program to Continue Operations During the Pandemic

The IRS effectively leveraged the telework program to continue operations during the pandemic. At the beginning of Fiscal Year (FY)[6] 2020 and prior to the pandemic, 50 percent of the IRS workforce (approximately 39,000 of 78,000 employees) were identified as telework eligible.[7] Between October 2019 and early March 2020, an average of 26,000 employees (about one-third of the IRS workforce and two-thirds of telework-eligible employees) teleworked at least once per week. Between March 14 and March 28, 2020, the number of employees who reported any time to telework increased from approximately 27,500 to 41,000 employees (a 49 percent increase).

The IRS continuously increased the number of teleworkers through January 2021, when the number of employees recording time to telework peaked at 65,000. However, the number of employees recording any time to telework began to slightly decline after January 30, 2021, when more employees returned to their regular duties within IRS facilities. By the first week in July 2021 (the end of our assessment period), the number of employees recording any time to telework declined to 61,000. Figure 3 illustrates the number of employees who recorded any time to telework prior to the COVID-19 pandemic through July 2021.

Figure 3: IRS Employees Participating in the Telework Program Prior to and During the COVID-19 Pandemic



Source: TIGTA analysis of SETR data between October 5, 2019, and July 3, 2021. Declines in teleworking in December 2019 and December 2020 are attributable to large numbers of employees on leave around the Federal Christmas Holiday and the end of the calendar year.

[6] A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins October 1 and ends September 30.

[7] Telework-eligible employees are those employees who are authorized to apply for telework.

IRS Employees Were Not Required to Complete Telework Training Prior to Teleworking Under the Evacuation Order

IRS management stated that the IRS does not require evacuated employees who are teleworking to complete telework training. Evacuated teleworkers are instead encouraged to complete the training. During the week ending March 12, 2022, approximately 64,600 IRS employees have charged time to telework. According to IRS records, during this same period, nearly 3,200 evacuated employees (5 percent of teleworking employees) charged time to telework without having a telework agreement and had not taken telework training. IRS management stated that they continue to strongly encourage employees and managers to take telework training to become more familiar with program requirements and that this approach has been and continues to be the IRS's posture during the evacuation period.

Prior to the pandemic, IRS employees who participated in telework were required to have an approved telework agreement, complete telework training, and meet the following requirements:

- Reside within 150 miles of their post of duty (POD),
- Report to their POD at least twice per pay period,
- Have no serious disciplinary infractions, and
- Have a performance rating of fully successful or above.

In response to the pandemic and the IRS evacuation order, the IRS made several immediate changes to get as many employees as possible to work safely and remotely. To increase telework participation, the IRS removed the requirement for employees to have an approved telework agreement and encouraged (but did not require) new teleworkers to complete telework training after they began teleworking.[8] Additionally, with the approval of the Department of the Treasury, the IRS waived several other telework policies and opened the IRS Telework Program to all eligible employees.[9]

In compliance with the U.S. Office of Personnel Management guidance, the IRS does not require evacuated employees who have been directed to telework at their home or an alternate location to have a telework agreement.[10] However, per the Telework Enhancement Act of 2010,[11] the IRS requires employees who voluntarily enter into a telework agreement to take the required telework training. Telework training reminds employees of the following requirements and responsibilities while teleworking:

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[8] The expectation of telework by an employee can be affected by an agency's implementation of a COOP or an agency action under an evacuation order. During any period when an agency is operating under a COOP, the COOP supersedes any agency telework policy. Accordingly, under a COOP, an agency may direct more employees to telework and may direct employees to telework even if they are not telework program participants.

[9] Some of the waived telework policies that previously prohibited employees from teleworking included allowing employees to telework who: 1) were disciplined for misconduct, 2) were suspended from telework for 12 months, 3) resided more than 150 miles from their POD, and 4) were not rated fully successful in their performance review.

[10] 5 C.F.R. § 550.406 (2010).

[11] Pub. L. No. 111-292, 124 Stat. 3165 (2010).

- Inform supervisors when an employee is unable to perform their work due to illness, personal problems, connectivity issues, and power outages during their work day and request the appropriate leave, if applicable.
- Establish a suitable workspace that preferably can be secured and, where Personally Identifiable Information and tax return information is discussed, phone conversations can be conducted in private, closed-office settings to minimize the potential for eavesdropping by others.
- Notify supervisors of changes in work locations.
- Comply with all security measures and disclosure provisions, including password protection and data encryption, so that at no time are the security, disclosure, or Privacy Act[12] requirements of the IRS compromised.
- Protect all Government records and data against unauthorized disclosure, access, mutilation, obliteration, and destruction.
- Secure files and other information that are subject to the Privacy Act regulations in a way that renders these records and data inaccessible to anyone other than the employee. All records and data must be kept under lock and key when not in the employee's possession.
- Ensure that Government-provided equipment and property are used only for authorized purposes.

The IRS has operated for over two years under an evacuation order and has required telework for many employees. Therefore, it is critical that all evacuated teleworking employees who have not completed telework training do so to be aware of the best practices and information security protocols while teleworking. Additionally, completion of telework training will help ensure that the IRS is better prepared for possible future emergencies in which an evacuation of IRS facilities is required.

When the evacuation order was issued in March 2020, it was scheduled to expire six months later in September 2020; however, the evacuation order was extended in September 2020, March 2021, September 2021, and March 2022. The current extension of the evacuation order is set to expire on May 7, 2022, because the IRS is beginning a phased approach to returning employees to the office and resuming normal operations. Starting May 8, 2022, the IRS will require all employees who do not have an approved telework agreement to return to the office and all remaining employees may voluntarily return to the office.

Management Action: Our discussion draft report, issued on March 1, 2022, for IRS review and comment, recommended that the Human Capital Officer require all evacuated teleworkers who had not established a telework agreement or taken telework training to complete telework training to ensure that employees fully understand their responsibilities to protect IRS assets and taxpayer information in their possession while teleworking. On March 23, 2022, the IRS announced its return-to-office plan, which requires all IRS employees to return to the office by May 8, 2022, if they do not have an approved telework agreement. Therefore, all employees who telework after May 8, 2022, should have an approved telework agreement and have

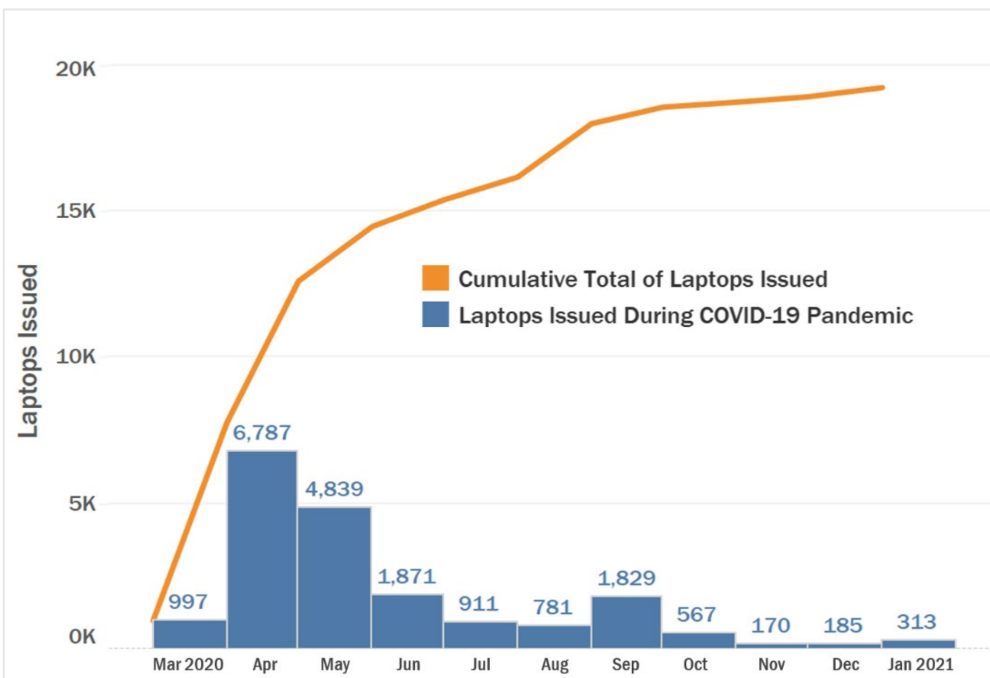
[12] Privacy Act of 1974, 5 U.S.C. § 552a (2006).

completed telework training. As a result of the return-to-work requirement, we are not making a recommendation at this time. However, we may follow up on this issue at a later date to confirm that our concerns have been addressed.

Employee Telework Participation Increased As the IRS Distributed Laptops

Between March 2020 and January 2021, the IRS issued nearly 19,300 laptops to IRS employees through a set of IRS information technology initiatives designed to make previously non–telework-ready employees ready to work remotely and to convert employees from desktops or shared workstations to individually assigned laptops. Each IRS business unit was responsible for identifying those employees who had portable work and required a laptop to telework and for determining the priority or order in which employees should receive the laptops and other information technology equipment. Figure 4 shows that, prior to the evacuation order in March 2020, the IRS issued approximately 1,000 laptops; however, the IRS significantly increased the number of laptops issued between April and June 2020.

Figure 4: Laptops Issued During the COVID-19 Pandemic



Source: TIGTA analysis of IRS Knowledge, Incident/Problem Services Asset Manager data.[13]

The IRS has five categories for WSL:

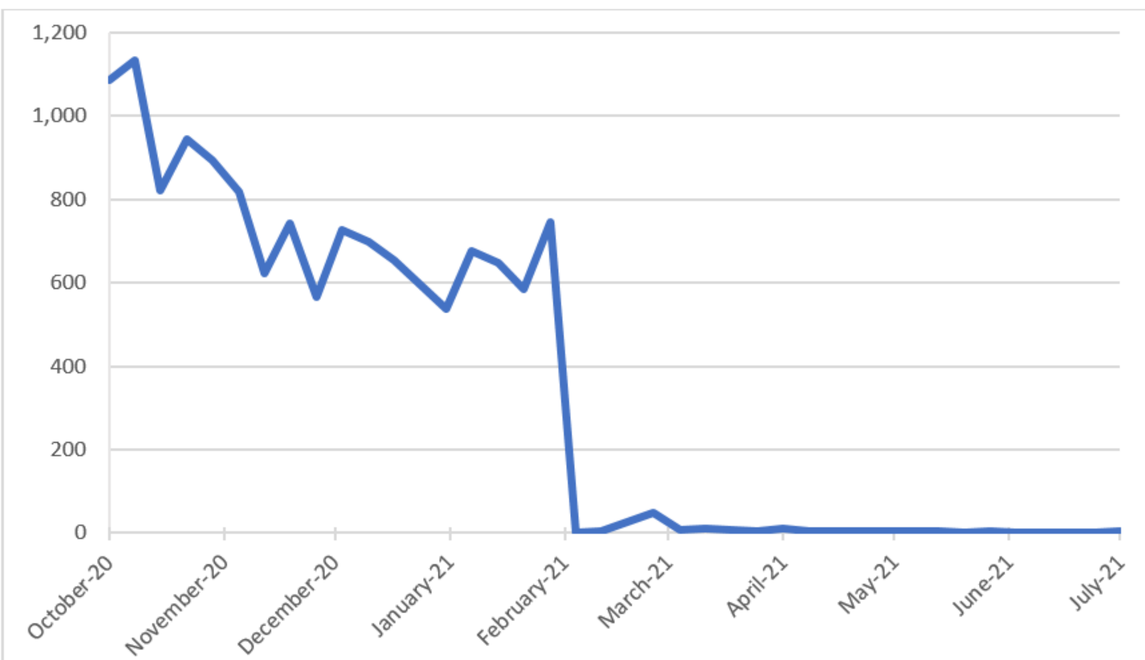
- Office closed due to severe weather,
- Office closed due to a safety-related building issue not related to weather,

[13] TIGTA did not independently validate these data. The Knowledge, Incident/Problem Services Asset Manager is the authoritative source for all Hardware Asset Management and inventory information within the IRS and is the official IRS centralized asset management inventory database of all information technology and non–information technology personal property. The system tracks each item of reportable/accountable property through an asset's life cycle (acquisition through final disposal).

- Office open, cannot safely report due to weather or other safety related condition,
- Telework site unsafe, official duty station is open, and
- Telework site unsafe, official duty station is closed.

Under the evacuation order, managers should assign enough work to evacuated employees to ensure that the employees can work their full tour of duty from a remote location. Evacuated employees should report time to WSL if their managers cannot assign enough work for the entire tour of duty. However, we could not verify that evacuated employees accurately reported WSL to the appropriate category. Therefore, all WSL figures in the report are based on the total WSL. By the week ending on October 3, 2020, approximately 18,000 employees received laptops under the initiative; however, we found that approximately 1,100 employees (6 percent) were still on full-time WSL for the week despite having received a laptop.[14] By January 2021, the number of employees who received these laptops and were on full-time WSL decreased from about 1,100 to 750 employees, and by early July 2021, that number decreased to only three employees. Figure 5 documents the total number of employees who were on full-time WSL each week after receiving laptops under the initiative between October 2020 and July 2021.

Figure 5: Employees Assigned Laptops During the Pandemic Who Were on Full-Time WSL From October 3, 2020, to July 3, 2021



Source: TIGTA analysis of IRS Knowledge, Incident/Problem Services Asset Manager data matched to SETR data from October 3, 2020, through July 3, 2021.

As shown in Figure 5, the number of employees who were on full-time WSL after receiving a laptop continued to gradually decline. The largest decline occurred between January and February 2021, after the IRS directed specific employees to work at their POD. The figure above does not include WSL for the weeks ended December 26, 2020, and February 20, 2021, because

[14] We consider full-time WSL to be more than 30 hours per week. During our analysis, we found that employees who recorded more than 30 hours per week to WSL actually recorded an average of 37 hours to WSL each week.

specific events caused a significant decrease or increase in total WSL that tend to misrepresent the overall decline in WSL during the assessment period.

- December 26, 2020 – Due to the Federal Christmas Holiday and the end of the calendar year, it is likely many of these employees reported time to annual leave.
- February 20, 2021 – Significant increase due to an inclement weather and power failure event in Texas and the Southeast United States that closed many IRS facilities in the area.

The IRS Experienced Challenges With Information Technology Resources During the COVID-19 Pandemic

Although the IRS issued over 19,000 laptops to expand its employees' ability to telework while evacuated, other technology-related concerns impacted teleworking employees. For example, TIGTA's Office of Audit conducted a series of site visits at four tax processing centers, and managers in those centers noted several technology-related concerns impacting teleworking employees including:

- Delays at the helpdesk,
- Issues logging in through the Virtual Private Network,
- Issues with equipment, and
- Issues with the SharePoint sites not working.

The IRS confirmed that it experienced several information technology–related challenges during the pandemic that correlated to the concerns identified previously. IRS management stated that some of the challenges included:

- **Information Technology Staffing** – The service desk was understaffed, and in November 2020, the call volume rose from 1,200 calls to over 6,000 calls (a 400 percent increase in call volume) over a period of two to three weeks.
- **New Hire Support** – There was an increase in new employee hiring by IRS business units. New hires required one-on-one virtual onboarding information technology support at an average of two to three hours of assistance per employee compared to previous on-site onboarding at IRS facilities.
- **Network and Software Issue** – Employees having issues connecting to the IRS network using remote access and Virtual Private Network software.
- **Employees New to Telework** – Employees were required to telework even if they had not teleworked previously and were unaware of how to use the software to connect to the IRS network. Information technology staff were required to support many of these employees virtually or over the telephone.

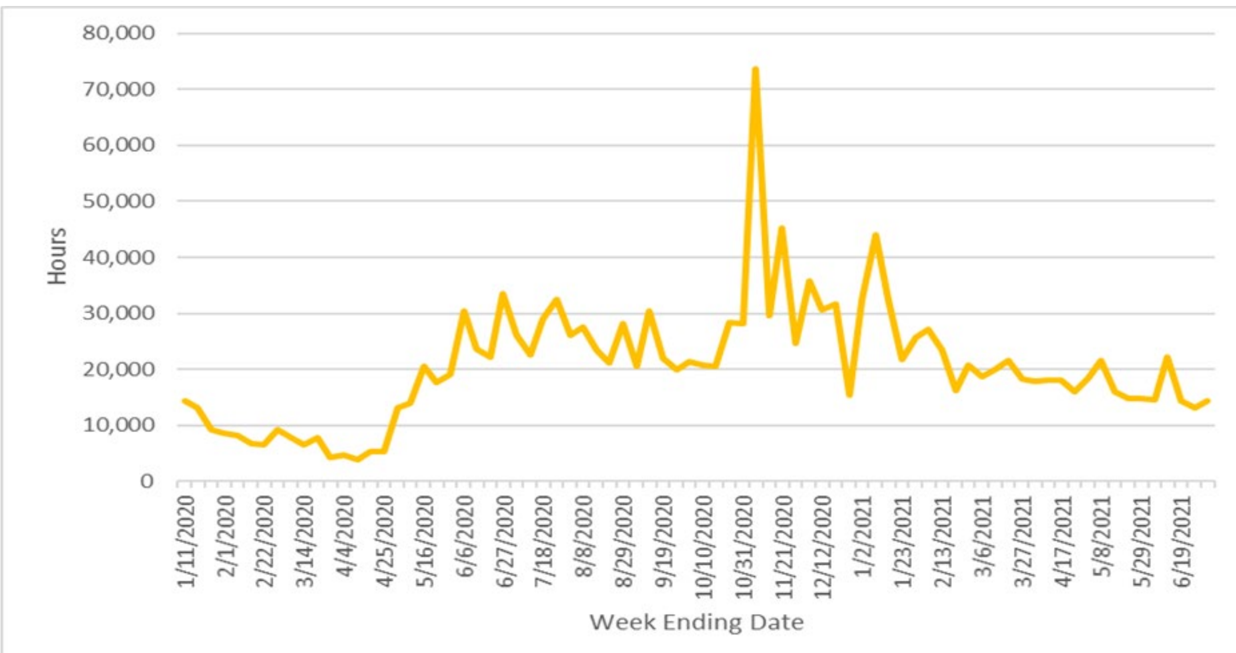
We identified several IRS time and attendance codes used to capture downtime related to information technology issues. Total information technology downtime consists of downtime charged by employees due to:

- **System Downtime** – idle time when enterprise-wide systems/applications are down, preventing the accomplishment of work in the enterprise.

- **Computer Downtime** – idle time when employee's individual computer is unavailable due to computer-related issues preventing the accomplishment of work.
- **Information Technology Helpdesk Downtime** - idle time when waiting for information technology helpdesk assistance, including idle time while information technology staff are resolving the issue.

Between late January and April 2020, total information technology downtime hours were generally below 10,000 hours per week. However, between May 2020 and early January 2021, total information technology downtime increased significantly, ranging from 13,000 to as high as 74,000 hours per week. Since early January through June 2021, total information technology downtime hours trended downward, ending below 14,500 hours for the week ending July 3, 2021. Figure 6 illustrates the trends in information technology downtime prior to the pandemic in January 2020 and through June 2021.

Figure 6: Employee Downtime Due to Information Technology Problems (January 2020 Through June 2021)



Source: TIGTA analysis of SETR Information Technology Downtime Codes for FYs 2020 and 2021.

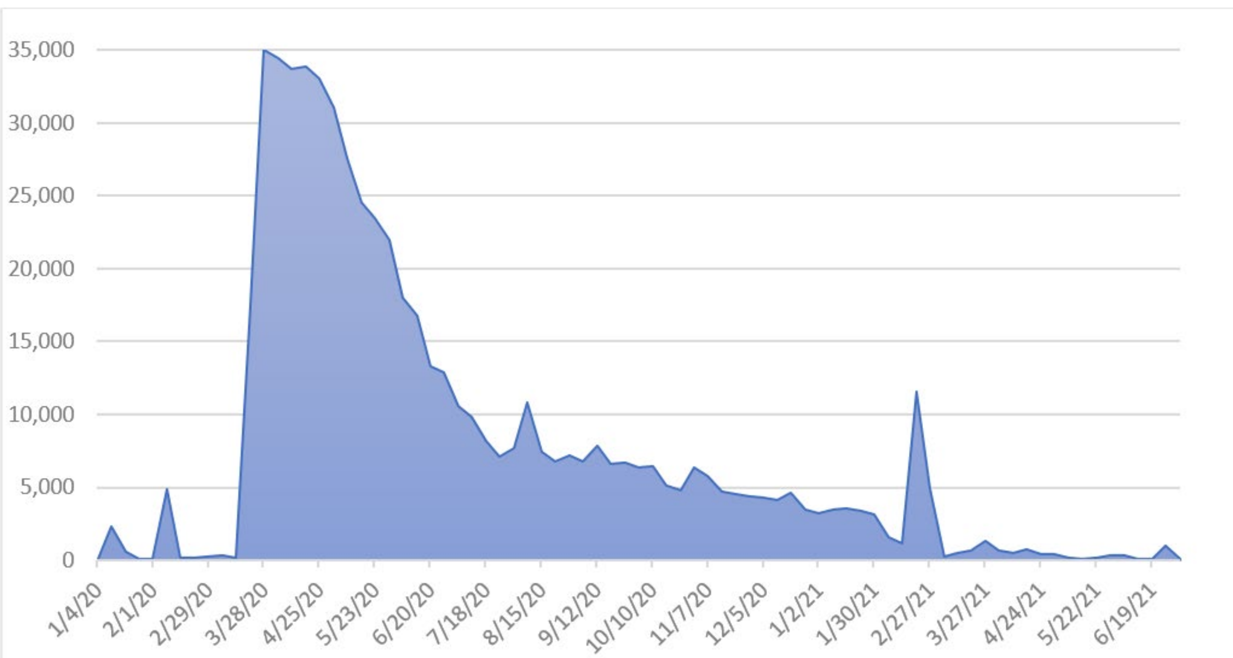
According to the IRS, the significant increases in November 2020 and January 2021 were caused by a required software installation push to workstations, issues related to accessing network drives, issues accessing Intranet-based IRS applications, and issues with telephone technology whereby IRS customer service representatives were unable to answer telephone calls. However, as of June 2021, the overall hours that employees have recorded to information technology downtime are closer to prepandemic levels.

Employees Who Were Not Able to Telework Were Placed on Weather and Safety Leave

As a result of the March 2020 evacuation order, the majority of IRS employees began either teleworking or were approved for use of WSL after it was determined that the employee could not safely travel to or perform work at their normal POD, a telework site, or other approved location. Some IRS employees placed on WSL were ineligible to telework because their jobs were nonportable.

Between March 14, 2020, and the end of September 2020, tens of thousands of IRS employees were placed on WSL with evacuation pay. For the week ending March 14, 2020, the same week that the President of the United States declared the COVID-19 outbreak a national emergency, only 186 employees charged time to WSL. However, the IRS reached its highest level of employees on WSL, nearly 35,000 employees, during the week ending March 28, 2020. After March 28, the number of employees who charged any time to WSL generally declined each week, until it reached about 6,700 employees by the end of September 2020. The IRS reduced the number of employees charging time to WSL by reopening IRS facilities, recalling employees to IRS facilities on a voluntary basis, and issuing information technology equipment to employees so they could begin teleworking. Figure 7 shows the number of IRS employees using WSL prior to the pandemic in January 2020 through the pandemic as of July 2021.

Figure 7: IRS Employees on WSL From January 2020 Through July 2021



Source: TIGTA analysis of FYs 2020 and 2021 IRS TIMIS and SETR data.

On September 17, 2020, the IRS Human Capital Officer notified all IRS employees that, effective immediately, employees were required to provide medical documentation in order to remain on and use WSL. The appropriate medical documentation must be provided by a licensed healthcare professional and need only contain information validating that the employee is at an increased risk of severe illness from COVID-19, in accordance with U.S. Centers for Disease

Control and Prevention guidelines, which precludes them from traveling and working in the office.[15]

Prior to this announcement and in accordance with U.S. Office of Personnel Management guidance, IRS employees did not need to submit documentation to support their request for and use of WSL, and they needed to self-identify only as being at higher risk of serious complications resulting from exposure to COVID-19. To self-identify as being at high risk, IRS employees had the option of completing a form or sending an e-mail to their manager, without medical documentation, to request WSL.

The IRS Human Capital Officer indicated that, due to mission requirements, effective October 13, 2020, only IRS employees who have provided appropriate medical documentation stating that they are at increased risk of health complications due to COVID-19, or who have a valid extension of time to provide the required medical documentation for such determination, will remain on WSL. IRS management stated that the reason behind requiring medical documentation was due to the continued need to increase operations to meet mission requirements and that the requirement to submit medical documentation will ensure that those at increased risk are not required to report to the office. Additionally, IRS management stated they had decided that, because medical facilities were no longer operating at surge capacity and overwhelmed with patients seeking COVID-19 diagnoses and care, the timing was right for the IRS to validate increased-risk statuses by requiring medical documentation from employees who have self-identified.

By December 19, 2020, three months after the IRS required employees to submit medical documentation to use WSL, the number of employees who reported any time to WSL was approximately 4,600, a reduction of 2,100 employees (31 percent decrease). As of July 2021, only 65 employees reported any time to WSL.

[15] Employees are not required to reveal any details about the underlying medical condition to their manager in the medical documentation provided.

Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine whether the IRS effectively used its telework program to reduce the impact of the COVID-19 pandemic on IRS operations. To accomplish our objective, we:

- Identified indicators that measure how effectively IRS management continued operations by enabling employees to telework or return to a POD during the pandemic.
- Determined whether the IRS significantly increased the number of eligible teleworkers and telework participants to mitigate the impact of the pandemic on IRS operations.
- Reviewed the strategy and procedures the IRS used to distribute additional laptops and other information technology equipment to IRS employees who did not previously have telework agreements and who were previously not telework eligible
- Assessed the impact of processes used to return employees to work as IRS offices began reopening.
- Reviewed the causes and trends related to the increase in the number of hours employees recorded to information technology downtime and determined what corrective actions the IRS has taken to resolve information technology downtime issues.
- Determined whether the IRS required evacuated employees to complete telework training.

Performance of This Review

This review was performed with information obtained from the IRS Human Capital Office located in Washington, D.C., during the period April 2021 through March 2022. 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 James Douglas, Director; Brandon Crowder, Supervisory Auditor; John da Cruz, Lead Evaluator; Earl Burney, Senior Evaluator; Michelle Griffin, Senior Auditor; and Andrew Landers, Senior Auditor.

Validity and Reliability of Data From Computer-Based Systems

We performed tests to assess the reliability of data from the SETR system and the TIMIS time and attendance modules. We evaluated the two systems by performing electronic testing of key data elements and reviewing existing information about the system that produced them. We also electronically reconciled SETR records to TIMIS time and attendance records. We determined that the data were sufficiently reliable for purposes of this evaluation.

Appendix II

Abbreviations

COOP	Continuity of Operations Plan
COVID-19	Coronavirus Disease 2019
FY	Fiscal Year
IRS	Internal Revenue Service
POD	Post of Duty
SETR	Single Entry Time Reporting
TIGTA	Treasury Inspector General for Tax Administration
TIMIS	Treasury Integrated Management Information System
WSL	Weather and Safety Leave

To report fraud, waste, or abuse,
call our toll-free hotline at:

(800) 366-4484

By Web:

www.treasury.gov/tigta/

Or Write:

Treasury Inspector General for Tax Administration

P.O. Box 589

Ben Franklin Station

Washington, D.C. 20044-0589

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