

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Fiscal Year 2025 Program Plan OFFICE OF INSPECTIONS & EVALUATIONS



Message from the Deputy Inspector General for Inspections and Evaluations

The Office of Inspections and Evaluations (OIE) Fiscal Year 2025 Program Plan communicates our inspection and evaluation oversight priorities. We provide independent oversight of Department of the Treasury matters involving Internal Revenue Service (IRS) programs and operations and the IRS Office of Chief Counsel.

Treasury Inspector General for Tax Administration's (TIGTA) OIE function provides the American public and Congress with expedient oversight of emerging and ongoing challenges facing tax administration. Delivering an agile work product enables the OIE to provide timely information to stakeholders, including Congress, on IRS operations and overall tax administration. The OIE's focused oversight provides agency management with critical information to quickly identify and mitigate risks of fraud, waste, abuse, and improper payments. The information provided in OIE products can inform without requiring actions, which ensures that key agency leadership, affected stakeholders, and the public have access to information more quickly. The OIE coordinates its planned activities with TIGTA's Office of Audit and Office of Investigations.

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 waste, fraud, and abuse.



Russell P. Martin

Deputy Inspector General for
Inspections and Evaluations



Managing Transformation Efforts

Filing Season 2024 - Delivery of Key Customer Service Options

(Project Number IE-24-009-I)

Assess the IRS efforts to meet customer service and transformation expectations for the 2024 Filing Season.

Strategic Operating Plan Update

(Project Number IE-24-043-I)

Determine whether the Strategic Operating Plan update continues to provide a clear framework of the IRS's plan to transform tax administration.

Continued Assessment of IRS Transformation Efforts – Fiscal Year 2024 Initiatives

(Project Number IE-25-001-I)

Assess the IRS's continued efforts to monitor and measure delivery of operational initiative milestones.

Quarterly Snapshot - Use of Inflation Reduction Act Funding

(Project Number IE-25-002-I)

Provide quarterly reporting on the IRS's use of IRA funding.

Snapshot of Business Systems Modernization Spending

(Project Number IE-25-003-I)

Provide an overview of the IRS's use of IRA funding for business systems modernization projects from Fiscal Year 2022 through Fiscal Year 2024.

Improving Taxpayer Experience

Filing Season 2024 – Readiness of Customer Service Telephone Lines

(Project Number IE-24-007-I)

Determine whether toll-free telephone lines are operational and taxpayers are afforded simple, fast, and accessible customer service.

Professionalism of Services Provided on IRS Telephone Lines

(Project Number IE-24-040-I)

Assess the professionalism and courteousness of services provided to taxpayers on IRS telephone lines.

Filing Season 2024 - Readiness of Taxpayer Assistance Centers

(Project Number IE-24-006-I)

Assess the IRS's efforts to ensure Taxpayer Assistance Centers are operational and taxpayers are afforded simple, fast, accessible, and courteous customer service.

Operational Readiness of Facilitated Self-Assistance Kiosks Located at Taxpayer Assistance Centers

(Project Number IE-24-046)

Assess the effectiveness and efficiency of the kiosks located at the Taxpayer Assistance Centers.

Availability of Services at Taxpayer Assistance Centers

(Project Number IE-25-004-I)

Evaluate the year-round availability of services provided at select Taxpayer Assistance Centers.

Customer Service Options for Taxpayers Living Abroad

(Project Number IE-25-005-I)

Assess the availability and accessibility of customer service options offered to taxpayers living abroad.

Expanding Enforcement Efforts

Compliance With Body Worn Camera Requirements

(Project Number IE-24-014)

Evaluate the IRS's compliance with the use of Body Worn Cameras, as required by Executive Order 14074, *Advancing Effective, Accountable Policing and Criminal Justice Practices to Enhance Public Trust and Public Safety*.

Fraudulent Filing of Form 941, *Employer's Quarterly Federal Tax Return*

(Project Number IE-24-051)

Assess the adequacy of actions taken to prevent fraudulent filing of Forms 941, *Employer's Quarterly Federal Tax Return*.

Overpayments Generated by Dishonored Checks

(Project Number IE-24-044)

Assess the IRS's processes and procedures to identify and prevent erroneous refunds from dishonored checks.

Safeguarding and Disposition of Digital Assets

(Project Number IE-24-031)

Assess the processes to account for and safeguard digital assets seized by the IRS's Criminal Investigation.

Manual Refunds Associated With Deceased Taxpayers

(Project Number IE-24-012)

Assess the IRS's processes and procedures for ensuring the timeliness and validity of manual refunds associated with deceased taxpayers.

Tax Relief for Taxpayers Wrongfully Detained, Kidnapped, or Taken Hostage

(Project Number IE-25-008)

Assess the IRS's policies and procedures to grant tax relief to taxpayers who are wrongfully detained, kidnapped, or taken hostage.

Management and Oversight of Seized Property

(Project Number IE-25-006)

Assess the IRS Criminal Investigation's management and oversight of seized property.

Maximizing Proceeds From the Public Auctions of Seized Property

(Project Number IE-25-007)

Assess the IRS Collection Division's efforts to maximize the proceeds from the public auctions of seized property.

Verification of Tax Lien Filings

(Project Number IE-25-009)

Assess the IRS's procedures to ensure the timeliness and accuracy of tax lien filings at select local recording offices.

Protecting Taxpayer Data

Compliance With Anti-Gag Provision Requirements

(Project Number IE-24-038)

Determine if required language for the Anti-Gag provision is included in nondisclosure policies, forms, agreements, and related materials.

Handling of Misdirected Lockbox Mail

(Project Number IE-24-049)

Determine if processes and procedures are adequate to ensure misdirected lockbox mail is timely processed.

Large-Scale Data Breach Notification

(Project Number IE-24-041)

Assess the IRS's processes and procedures used to alert individual and business taxpayers of the unauthorized disclosures made by IRS contractor, Charles Littlejohn.

Risks Associated With Social Engineering

(Project Number IE-25-010-I)

Assess the IRS's efforts to reduce social engineering risks.

Safeguarding of Sensitive Tax Information at Volunteer Income Tax Assistance Sites

(Project Number IE-25-011-I)

Assess the protection of sensitive tax information at select Volunteer Income Tax Assistance sites.

Safeguarding of Sensitive Tax Information at Federal Tax Information at Contractor Sites

(Project Number IE-25-012-I)

Assess the protection of sensitive tax information at select contractor sites.

Safeguarding of Business and Individual Federal Tax Information Stored on Microfilm

(Project Number IE-25-013)

Follow-up on the IRS's corrective actions to account for and safeguard microfilm cartridges with sensitive taxpayer information. [Read our previous report.](#)

Tax-Related Identity Theft – Fraudulent Use of Missing Children's Sensitive Tax Data

(Project Number IE-25-014)

Evaluate the IRS's efforts to identify and address tax-related identity theft relating to the use of tax information associated with missing children.

IRS Employee Health and Safety

Automated External Defibrillator Program

(Project Number IE-24-039)

Assess whether Automated External Defibrillator (AED) equipment is operationally ready and available at IRS facilities and designated employees are trained to properly use AEDs.

Compliance With Safety and Security Measures at Taxpayer Assistance Centers

(Project Number IE-24-034-I)

Evaluate the IRS's compliance with safety and security measures at the Taxpayer Assistance Centers.

Safety and Security at Taxpayer Assistance Centers During Saturday Operations

(Project Number IE-24-036-I)

Assess security measures and staffing levels at the Taxpayer Assistance Centers that provided service during the 2024 "Taxpayer Experience Days."

Actions Taken to Address Facility Security Deficiencies

(Project Number IE-25-015-I)

Assess the IRS actions taken to address prior TIGTA recommendations on select facility security deficiencies. [Read our previous report.](#)

Actions Taken to Revise Correspondence to Reduce Risks to Employees

(Project Number IE-25-016-I)

Assess the IRS's actions taken to reduce the risk to employees in response to our prior evaluation. [Read our previous report.](#)

Compliance With Restrictions on Use of Government Devices in Foreign Countries

(Project Number IE-25-017)

Assess the IRS's efforts to identify devices used in foreign countries without authorization.

Efforts to Reduce the Risk of Active Shooter Events

(Project Number IE-25-018-I)

Assess the IRS's actions taken in response to concerns raised during a prior evaluation to reduce the risk of active shooter events at IRS facilities. [Read our previous report.](#)

Multi-Scope Inspection of Select IRS Operations – Puerto Rico

(Project Number IE-25-019-I)

Assess IRS operations in Puerto Rico, to include facility security at select IRS offices, readiness of automated external defibrillators, safeguarding and destruction of sensitive classified waste, control and accountability over Criminal Investigation's seized tangible assets, and the reconciliation of Criminal Investigation's firearms assigned to the Use of Force Coordinator.

Physical Security Assessment of IRS C-Site Operations

(Project Number IE-25-020-I)

Assess the IRS's actions taken in response to concerns raised during a prior evaluation to address health and safety concerns reported by employees working at the C-site.

[Read our previous report.](#)

Potentially Dangerous Taxpayer and Caution Upon Contact Program

(Project Number IE-25-021-I)

Assess processes and procedures to monitor and evaluate taxpayers who pose a threat to IRS employees.

Reporting Taxpayer Assaults and Threats

(Project Number IE-25-022-I)

Assess the IRS's actions taken in response to a prior evaluation of processes and procedures to report taxpayer assaults and threats. [Read our previous report](#)

Improving Operational Efficiencies

Control and Accountability Over Mobile Devices

(Project Number IE-24-025)

Assess the IRS's processes for the control and accountability over mobile devices.

Firearms Assigned to the Criminal Investigation's Use of Force Coordinators

(Project Number IE-24-045-I)

Verification of firearms assigned to the Criminal Investigation's Use of Force Coordinators.

Compliance With Fleet Vehicle Requirements

(Project Number IE-25-023)

Assess process and procedures to ensure compliance with fleet vehicle requirements.

Compliance With the Office of Management and Budget's Guidance on Artificial Intelligence

(Project Number IE-25-024-I)

Assess the IRS's compliance with the Office of Management and Budget's memorandum M-24-10, *Advancing Governance, Innovation, and Risk Management for Agency Use of Artificial Intelligence*.

Office of Chief Counsel's Employee Tax Compliance and Conduct

(Project Number IE-25-025)

Assess screening procedures to prevent employees with conduct and tax issues from inappropriately receiving awards.

Oversight of Special Agent Investigative Techniques Training Program

(Project Number IE-25-026)

Assess the adequacy of the IRS Criminal Investigation leadership's oversight of the Special Agent Investigative Techniques training program.

National Distribution Center

(Project Number IE-25-027)

Determine the cost-benefit of the National Distribution Center fulfillment services and distribution of products to IRS internal and external customers.

Use of Law Enforcement's Availability Pay and Administratively Uncontrollable Overtime

(Project Number IE-25-028)

Assess Criminal Investigation's compliance with Law Enforcement's Availability Pay and Administratively Uncontrollable Overtime requirements.