

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



The Internal Revenue Service University Training Has Not Been Streamlined and Its Future Is Unknown

July 21, 2025

Report Number: 2025-3S8-033

HIGHLIGHTS: The Internal Revenue Service University Training Has Not Been Streamlined and Its Future Is Unknown

Final Report issued on July 21, 2025

Report Number 2025-3S8-033

Why TIGTA Did This Review

The Taxpayer First Act (TFA) was signed into law in July 2019. The TFA was one of the most significant taxpayer rights laws since the adoption of the IRS Restructuring and Reform Act of 1998. The TFA included a provision requiring the IRS to submit to Congress a comprehensive training strategy for IRS employees. This strategy should streamline training across functions and include annual training on taxpayer rights. The IRS's response to the TFA was to create the IRS University (IRSU) as its principal training resource. This review was initiated to assess the progress with the IRSU.

Impact on Tax Administration

The TFA included specific mandates to improve the taxpayer's experience which included taxpayer service, employee training, and organizational structure. Employee training has a profound impact on taxpayers, since well-trained employees can better assist taxpayers in complying with the law and can better ensure that taxpayer rights are protected.

What TIGTA Found

In the five years since the TFA's enactment, the IRS training process is not streamlined and remains largely the same as it was prior to the creation of the IRSU. As of April 2025, two of the four online academies are still not developed or available on the IRSU site. The Taxpayer Services Academy and Tax Administration Academy have yet to start providing technical training to revenue officers and revenue agents.

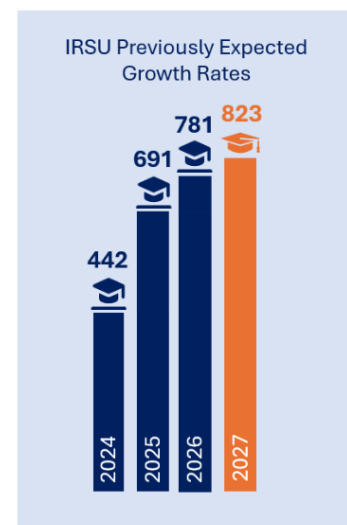
The IRSU was originally planned to use a centralized model. However, business units within the IRS did not want to lose control over their own training, so the IRS switched to implementing a more decentralized or "federated" model. The IRSU federated model was approved in October 2024.

The IRSU was formed by realigning already existing positions within the Human Capital Office (HCO) Enterprise Talent Development (ETD) function. The IRSU will continue supporting the HCO ETD's practice of housing and providing web-based training, along with completing logistics for classroom-based training.

The IRSU will continue using the Learning Management System, Integrated Talent Management (ITM) application to perform training-related tasks. As done prior to the IRSU, employees are accessing technical training through the ITM online application since not all online academies are available. Without the establishment of the schools for employees seeking to improve their careers, it may be harder for these employees to visualize the necessary steps in terms of additional coursework needed to reach their new career path.

The IRSU had 401 staff employees as of April 2025 and planned to have 823 staff employees at the end of Fiscal Year 2027. However, in January 2025, a Presidential Memorandum implemented a hiring freeze, and the government subsequently began early retirement initiatives for federal employees. In February 2025, the IRS began reductions in force and reorganization plans as part of a governmentwide effort to shrink the size of the federal government. As of the issuance of this report, the future staffing for IRSU is unknown.

IRS leadership may want to assess whether (as the TFA directed) the IRSU will be able to provide streamlined training to IRS employees, and whether, considering the governmentwide cost cutting efforts, the IRSU is the best model to deliver the streamlined training required by the TFA.





TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20024

July 21, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

A handwritten signature in black ink, reading "Diana M. Tengesdal".

FROM:

Diana M. Tengesdal
Acting Deputy Inspector General for Audit

SUBJECT:

Final Report – The Internal Revenue Service University Training Has Not
Been Streamlined and Its Future Is Unknown (Review No.: 202430S020)

This report presents the results of our review of the progress of the implementation of the Internal Revenue Service University. We performed this review during the period June 2024 to April 2025. This review is part of our Fiscal Year 2025 Annual Audit Plan and addresses the major management and performance challenge of *Managing IRA [Inflation Reduction Act] Transformation Efforts*.

Although we made no recommendations in this report, we provided IRS officials an opportunity to review the final report. Management's complete response to the draft report is included as Appendix I. If you have questions, please contact me or Matthew A. Weir, Assistant Inspector General for Audit (Compliance and Enforcement Operations).

Background

The Taxpayer First Act (TFA) was signed into law in July 2019.¹ It was one of the most significant taxpayer rights laws since the Internal Revenue Service Restructuring and Reform Act.² The TFA had many important provisions that improved Internal Revenue Service (IRS) efficiency and effectiveness and protected taxpayers. For example, it exempted certain low-income taxpayers from the IRS's private debt collection program and reduced the age of delinquent accounts that could be sent to private collection. The TFA also required the IRS to develop:

1. A plan to streamline, and make more efficient, the current training processes, including an assessment of the utility of further consolidating internal training programs, technology, and funding.
2. A plan to develop annual training regarding taxpayer rights, including the role of the Office of the Taxpayer Advocate Service, for employees that interface with taxpayers and the direct managers of such employees.
3. A plan to improve technology-based training.
4. Proposals to: (A) focus employee training on early, fair, and efficient resolution of taxpayer disputes for employees that interface with taxpayers and the direct managers of such employees; and (B) ensure consistency of skill development and employee evaluation throughout the IRS.
5. A thorough assessment of the funding necessary to implement such strategy.

While the TFA required an assessment of the funding required to implement the training strategy, it did not provide funding to the IRS to support the changes it required. The training strategy, formally known as Internal Revenue Service University (IRSU), has been funded out of Human Capital Office (HCO) operational funds. In August 2022, the Inflation Reduction Act was signed into law, and initially provided the IRS with funding totaling about \$79.4 billion. However, as of March 2025, Congress subsequently reduced the IRS's funding to \$37.6 billion.³

Within one year after the enactment of the TFA, the IRS was required to submit to Congress recommended comprehensive customer service and training strategies for its employees. This work was delayed by the challenges of the pandemic and the implementation of provisions in the Coronavirus Aid, Relief, and Economic Security Act.⁴ In January 2021, the IRS issued its TFA Report to Congress.⁵ The report outlined the IRS's comprehensive training strategy including the five components in Figure 1.

¹ Pub. L. No. 116-25, 133 Stat. 981 (2019) (codified in scattered sections of 26 U.S.C.).

² Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2, 5, 16, 19, 22, 23, 26, 31, 38, and 49 U.S.C.). See appendix II for a glossary of terms used in this report.

³ Pub. L. No. 117-169, 136 Stat. 1818. The Fiscal Responsibility Act of 2023 (Pub. L. No. 118-5, 137 Stat. 10) rescinded \$1.4 billion; the Further Consolidated Appropriations Act, 2024 (Pub. L. No. 118-47, 138 Stat. 460) rescinded \$20.2 billion; and the Full-Year Continuing Appropriations and Extensions Act, 2025 (Pub. L. No. 119-4) rescinded another \$20.2 billion.

⁴ Pub. L. No. 116-136, 134 Stat. 281 (2020) (codified as amended in scattered sections of 2, 5, 12, 15, 20, 21, 29, 42, and 45 U.S.C.).

⁵ IRS Publication 5426: *Taxpayer First Act Report to Congress* (January 2021).

Figure 1: Five Components of the IRS Training Strategy



Source: IRS Publication 5426: Taxpayer First Act Report to Congress.

IRS University concept introduced in the 1990s

The concept of an IRSU is not new. It was first proposed in the 1990s by the National Treasury Employees Union (NTEU). The NTEU president at the time testified before Congress that the IRSU was to have a similar purpose as the current IRSU concept:

The goal of the IRS University is to give employees the tools and knowledge they need to continue to build a quality IRS into the next century. Under this initiative, both employee and manager workplace skills will be assessed, and skill development courses will be established. Program objectives include training a resident IRS faculty made up of employees willing to make a one-to-three-year commitment to the training effort... ongoing skills assessments will pinpoint specific needs and insure [sic] that the right employee gets the right training at the right time.⁶

The current NTEU president stated that the prior initiative, "never got off the ground or expanded as the employees' union had hoped," and it is not related to the current IRSU program. The NTEU president also stated that the union has not received a briefing on the current efforts although the IRS stated that other NTEU officials were briefed at three separate meetings in Fiscal Year (FY) 2024. If the NTEU has not been fully briefed on the current initiative, employees may lack a complete understanding of the objectives for the IRSU.

The IRS also stated that the NTEU's earlier attempt at an "IRS University" is different than the current IRS University organizational structure. The 1990's IRSU concept entered a partnership with a consortium of 16 universities to provide employees with technical training in accounting, information technology, and tax law. According to the IRS, the training vision in the 1990's emphasized enabling employee training beyond an employee's current position on a single-skilled basis. The current IRSU concept focuses on assisting employees in visualizing and attaining new careers through training for career progression.

⁶ Testimony of Robert M. Tobias, National President, NTEU, House Subcommittee on Compensation and Employee Benefits and the House Committee on Civil Service, *H.R. 3218, The Federal Workforce Restructuring Act* (October 13, 1993).

Vision for the current IRS University

In October 2024, the HCO Enterprise Talent Development (ETD) office transitioned to the IRSU. The IRSU will partner with business units to develop training and career management by combining the training expertise of HCO ETD employees with the technical expertise of the business units to address learning and business needs. The IRSU will become the IRS's primary training resource which will monitor training delivery and quality and identify areas for continuous improvement.

Historically, the IRS's training has not kept up with the learning styles of new employees and/or newer generations of employees. The IRS believes that the IRSU will:

- Be the standard-bearer for learning excellence to develop top talent.
- Equip the workforce with skills development and career advancement opportunities to meet identified business needs.
- Emphasize innovation and continuous improvement.

Establishing a university model

The IRS decided to establish a university model as the new training approach to improve training and encourage collaboration across the organization. The IRS envisioned that the IRSU would build upon and unify existing training and development communities and feature four online academies:

- Taxpayer Service Academy.
- Tax Administration Academy.
- Information Technology Academy.
- Operations Management Academy.

These academies intend to organize training curriculum around a structured sequence of courses supporting professional and career development for IRS employees, *i.e.*, a learning path. For example, these courses would help a tax compliance officer who wants to advance in their career and become a revenue agent. Once fully implemented, a learning path to become a revenue agent will provide the "roadmap" of courses that provide the technical knowledge, skills and abilities required to complete to become a revenue agent.⁷

Objective

The overall objective of this review was to assess the progress of IRS's implementation of the IRSU as its principal training resource. We specifically focused our review on the Tax Administration Academy the IRS plans to offer employees in the Large Business and International (LB&I) and Small Business/Self-Employed (SB/SE) Divisions since the bulk of new hires at the time this review was initiated were intended to be compliance and enforcement personnel housed within those two divisions.

⁷ IRSU leadership stated that the Mission Critical Competency Assessments developed by the Career Management Office are optional for employees. For the IRSU to make them required, the IRS must negotiate with the NTEU.

Results of Review

After five years, the IRS has not delivered on the TFA’s requirements for streamlined training and its full vision for the IRSU. After submitting its report to Congress, which outlined the IRS’s plan to establish a centralized university model, the IRS switched to a more decentralized “federated” university model. The changes to the model caused delays in the process of developing the IRSU. According to the IRS, a federated model means the IRSU partners with the various business units to leverage the learning development expertise of its staff in creating high-quality technical training content. In addition, a federated university model maps out the steps needed to attain the qualifications for career advancement. However, the IRSU is not delivering the benefits associated with a federated university model. In addition, due to recent government wide efforts to reduce the size of the federal government’s workforce, IRSU senior leaders are reassessing the future state of the IRSU.

The IRS Changed University Models, Delaying the Implementation of the Internal Revenue Service University

In response to the TFA Comprehensive Training Strategy requirements, the HCO created an overall development and implementation plan to address components in the TFA. The TFA Report to Congress included an implementation timeline and performance metrics to measure success for FYs 2021 through 2030. Figure 2 shows the Training Strategy Timeline and measures for a centralized IRSU. According to this timeline, the IRSU should have started operations using a centralized model during FYs 2021 and 2022.

Figure 2: IRSU Centralized Model Training Strategy Timeline

FYs 2021 - 2022 (1 - 2 Years)
Define a model, approach, standards, and governance to meet current and future needs. Eliminate duplicative training activities (including licenses and subscriptions) and centralize training acquisitions. Identify funding requirements/appropriations issues to support stand up of the IRSU. Implement training governance. Stand up of the IRSU.
FYs 2023 - 2025 (3 - 5 Years)
Refine training governance and training standards to ensure a high-quality training experience for employees.
FYs 2026 - 2030 (6 - 10 Years)
A structured collaborative approach to ensure our training activities address organizational and individual employee needs and support a continuous learning environment are realized.

Source: IRS Publication 5426: Taxpayer First Act Report to Congress.

However, there were delays implementing the centralized strategy due to disagreements within the HCO and between various business units' leadership concerning the potential misalignment between the training strategy and other TFA strategic initiatives. The diversion of IRS resources during the pandemic also caused delays. In addition, there was disagreement between the HCO and business units regarding the envisioned structure for the IRSU. In October 2023, the IRS Deputy Commissioner for Services and Enforcement and Chief Human Capital Officer directed the use of a federated model.⁸

Change to the federated model

With the approval of the Request for Organizational Change in October 2024, the HCO EDT office transitioned to the IRSU and began implementing the federated training model. Under a federated model, the HCO provides its policy and instructional expertise to help develop and deliver a business unit's training strategy and programs and the respective business units will continue to develop and deliver the technical training content. The most important aspect of the switch to the federated model was that the technical experts who were to deliver the training remained employed with the IRS business units and did not become employees of HCO. The IRSU will continue the HCO ETD's practice of housing the training and providing it on a web-based application, *i.e.*, the Integrated Talent Management (ITM) system, or coordinating logistics such as finding physical space for classroom-based training, but the technical expertise will remain inside the business units.

In addition, the IRSU created new milestones for the federated model. One of the key milestones provided is Optimized Execution, part of which includes collaborating with the business units to deliver technical training. Although this task started in the third quarter of FY 2024, it will not be completed until the end of FY 2026. The IRS was not required to submit a new TFA Report to Congress, so these milestones were only internal to the IRS.

The Internal Revenue Service University Has Not Delivered Streamlined Training

The IRSU has not had a significant impact on technical training that is critical for preparing revenue agents and revenue officers to perform their jobs. We determined that there is no difference in the course material or the method for delivering technical training for revenue agents and revenue officers. Revenue agent and revenue officer training is largely the same as it was prior to the IRSU.

Training delivery has not changed

The IRSU inherited the ITM system from the HCO ETD. As a result, the IRSU owns, operates, and manages the ITM and serves as the primary liaison between the IRS and the ITM system. Newly hired revenue agents and revenue officers are assigned their initial in-person core training via the ITM system and will also use it to search for, select, and access other training.

As of April 2025, the Tax Administration Academy's Schools of Collection, Examination, and Specialized Examination Programs are still under development and not available on the IRSU

⁸ A decentralized approach where multiple independent entities collaborate under a shared framework, maintaining autonomy while contributing to a collective goal.

website. As a result, revenue agents and revenue officers must continue accessing training through the ITM system. Additionally, without the establishment of the schools and the information on the IRSU website, it may be harder for employees seeking to improve their careers to visualize the path forward in terms of coursework that needs to be completed. The IRSU future state was supposed to allow employees to browse the ITM course catalog and access training courses directly from its site (through the Schools of Examination, Collection, and Specialized Examination Programs, respectively). The IRSU website, if completed, was also supposed to serve as the primary information-sharing platform within the IRS and provide outreach to business units and employees throughout the IRS.

Training courses have not been enhanced

Overall, the IRSU has started to enhance existing training courses by incorporating additional learning strategies to engage students. However, this work is not yet complete and current governmentwide cost cutting efforts have made this effort's future uncertain. For example, the IRSU was enhancing eight courses in the Tax Administration Academy, and work on three of these courses has already been stopped because of recent budget and staffing cuts. Enhancements to two other courses specific to technical training for revenue agents are ongoing but not yet complete. Figure 3 shows the course title and business units effected.

Figure 3: Tax Administration Academy Overall Course Statuses

Course	Business Unit	Course Status
Automated Underreporter	SB/SE (Campus)	Stopped
Cross-Business Operating Division	Various	Stopped
LB&I Project	LB&I	Stopped
Revenue Agent Essentials	SB/SE and Tax Exempt & Government Entities	Ongoing
Privacy, Government Liaison, and Disclosure	Various	Ongoing
Tax Examiner Training	Various	Ongoing
Automated Collection Services Support Training	SB/SE (Campus)	Ongoing
Disclosure Training	Various	Ongoing

Source: The IRSU.

Since the Fall of 2023, the IRSU has been working to create a comprehensive catalog of relevant courses tailored to the specific needs of the 19 mission critical occupations employed by the Tax Administration Academy's 10 compliance-based business unit customers, such as revenue agents and revenue officers. As of April 2025, this project has not been completed.

Further, we reviewed the IRSU project schedule and determined that the milestones pertaining to compliance enforcement employees training material are not tracked. Specifically, the design and develop learning program for revenue agents, the design and develop tax examiner course, and the revenue officer course and curriculum are not being tracked. As a result, for these critical learning content tasks, the IRSU is not monitoring whether they will be timely and/or successfully completed, and if there are any problems encountered.

According to the IRS, downstream delays delivering its original milestones and standing up the individual training academies occurred because the organizational structure for the IRSU was not formally approved until October 2024.

Technical training is still not streamlined

As previously mentioned, the TFA directed the IRS to establish a plan to streamline and make its current training processes more efficient. In its TFA Report to Congress, the IRS outlined a comprehensive training strategy including a centralized IRSU. This centralized version of the IRSU was streamlined and potentially more efficient because decision making and authority were concentrated with IRSU leaders overseeing operations. The IRSU lost some of that efficiency when it switched to the federated model, which relies on collaboration between IRSU leaders and business unit leaders when making decisions.

In addition, the IRSU website, which serves as the primary information-sharing platform, has not been fully developed, further contributing to inefficiencies. For example:

- The Taxpayer Services Academy and Tax Administration Academy cannot be accessed by revenue officers and revenue agents using the IRSU site. They must still rely on ITM to identify, select, and complete their technical training.
- The Tax Administration Academy's Schools of Collection, Examination, and Specialized Examination Programs are still under development, so the IRSU does not offer a streamlined approach to technical training.
- Learning paths are completed but not yet available to employees. Employees do have a searchable course catalog provided through ITM, but not the "roadmap" that would be provided by the online academies.

The Internal Revenue Service University Has Lost Nearly Half of its Planned Staff

When the new IRSU organizational structure stood up, the IRS realigned 442 employees from the HCO ETD to staff the IRSU. In addition, the approved IRSU organizational structure established an additional 381 vacant positions (249 in FY 2025, 90 in FY 2026, and 42 in FY 2027) to staff the IRSU (an increase of 86 percent). These 381 new employees would primarily conduct IRSU core functions such as enhancing, organizing, and providing logistics for training. Overall, the IRSU planned to have 823 employees on staff by the end of FY 2027.

In January 2025, a Presidential Memorandum implemented a hiring freeze, and subsequently, the government began early retirement initiatives for federal employees. In February 2025, the IRS began reductions in force (RIF) and reorganization plans as part of a governmentwide effort to shrink the size of the federal government.⁹ The IRS also began employment actions to separate probationary employees. The IRSU currently has 20 probationary employees subject to termination and another 21 employees that were approved for the governmentwide deferred

⁹ Presidential Memorandum, *Hiring Freeze, Memorandum for Heads of Executive Departments and Agencies*, 90 FR 8247 (January 20, 2025); Executive Order 14158, *Establishing and Implementing the President's "Department of Government Efficiency"* (January 20, 2025); Executive Order 14217, *Commencing the Reduction of the Federal Bureaucracy* (February 19, 2025).

resignation program. While notices were sent to probationary employees terminating their employment in February 2025, there have been subsequent court challenges regarding these terminations. At the time we published this report, it is unclear whether any probationary employees will remain reinstated or be terminated in a RIF.

In addition, the IRSU no longer plans to hire the additional 381 employees, and a new staffing goal is currently on hold. As of April 2025, there were 401 IRSU employees, nearly 49 percent of the original staffing goal of 823.

In anticipation of impending Reduction in Force actions and budgetary constraints, IRSU senior leaders are reassessing the future state of the IRSU. In late March 2025, the IRSU started planning for different scenarios to explore the impacts of varying resource constraints, *e.g.*, reduced workforce and budget and potential changes in technologies, would have on its future.

Conclusion

In the five years since the TFA's enactment, the training process has neither been streamlined nor has it provided the IRS with the benefits associated with a federated university model. Specifically for revenue agents and revenue officers, the IRSU is not:

- Reviewing and improving technical training modules that have been developed by the business units.
- Providing career mapping via the IRSU site.

IRS leadership may want to assess whether (as the TFA directed) the IRSU will be able to provide streamlined training to IRS employees. Considering the previously mentioned governmentwide cost cutting efforts, IRS leadership may also want to assess if the IRSU is the best model to deliver the streamlined training required by the TFA.

Performance of This Review

We conducted this review in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Federal Offices of Inspector General*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and follows procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the objective of our review.

Management's Response to the Draft Report



HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 3, 2025

MEMORANDUM FOR DIANA M. TENGESDAL
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: David P. Traynor
Acting IRS Human Capital Officer

David P. Traynor
Traynor

Digitally signed by David P. Traynor
Date: 2025.07.03 08:47:29 -05'00'

SUBJECT: Draft Audit Report – The Internal Revenue Service University Training Has Not Been Streamlined And Its Future Is Unknown (Audit #202430S020)

Digitally signed by David
P. Traynor
Date: 2025.07.03
08:47:29 -05'00'

Thank you for the opportunity to review and respond to the Treasury Inspector General for Tax Administration's (TIGTA) draft audit report, The Internal Revenue Service University Training Has Not Been Streamlined and Its Future Is Unknown (Audit # 202430S020), which sought to evaluate the progress of the IRS in developing and implementing the IRS University (IRSU).

We appreciate the comprehensive evaluation of IRSU's development, operational structure, and alignment with the mandates of the Taxpayer First Act (TFA). While we recognize the challenges highlighted in the report, we remain committed to transforming IRS training into a strategic, scalable, and modern framework for workforce development.

The initial vision of IRSU in the IRS Report to Congress followed a centralized corporate university model, comprised of specialized academies to meet the demands of the IRS workforce. This strategy encompassed many elements in collaboration with the business units, most notably, the realignment of business unit-level training personnel and resources to the corporate IRSU.

Due to difficulties in establishing a centralized learning organization, the IRS Commissioner recommended that the IRS Deputy Commissioner for Services and Enforcement and the Human Capital Officer move to a federated model. The transition from a centralized to a federated model was driven by the need to preserve business unit technical knowledge while leveraging the Human Capital Office's instructional design expertise. This collaborative structure supports tailored training solutions while allowing IRSU to align strategic learning initiatives with the diverse operational needs of the IRS.

The TFA laid the groundwork for streamlined training, but it did not provide funding to the IRS to support the changes it required. In August 2022, the Inflation Reduction Act

was signed into law and provided the IRS with a multi-year funding plan to implement IRSU. Recently, hiring efforts were paused due to executive orders and funding was withdrawn, which did not allow us to fully implement the future state vision. Although we have not completely realized the benefits of the new federated model, we have begun the shift from the planning phase to implementation.

The IRSU officially launched on October 20, 2024, with plans to transition to the federated model. We partnered extensively with the business units to prioritize learning initiatives and new training programs. The National Treasury Employees Union officials were included on three separate briefings regarding the launch of IRSU and were invited to all meetings regarding IRSU structure and initiatives, in accordance with the National Agreement.

The report focused on programs for Revenue Officers (ROs) and Revenue Agents (RAs) within the Tax Administration Academy (TAA), officially approved in October 2024 with the launch of IRSU. The new structure enabled the ability to begin to staff the schools as designed. Initial hiring efforts were significantly hindered beginning in December 2024, due to a directive limiting hiring to internal candidates only. In January 2025, a Presidential Executive Order was issued implementing a complete hiring freeze.

Throughout the transition from Enterprise Talent and Development to IRSU, we continually enhanced Servicewide training. These achievements included, but are not limited to:

- Identified and updated a catalogue of 15,000+ training courses and support materials for job series within Small Business/Self-Employed (SB/SE), Large Business and International, and Tax-Exempt & Government Entities (TE/GE) to develop learning paths addressing 193 core and specialty competencies.
- Developed and automated 26 competency models, skills assessments and career paths for Mission Critical Occupations to enhance employees' competencies, skills sets and to minimize gaps in proficiency levels to meet workforce planning needs.
- Conducted competency assessments for 7,500 Information Technology employees.
- Assessed learning requirements and developed training program for 275 new Tax Examiners in Independent Office of Appeals Account Processing Support, enhancing skill development.
- Developed foundational Revenue Agents Essentials training curriculum tailored to entry-level (new hire) RAs working primarily in SB/SE and TE/GE.
- Streamlined to reduce each IRS employee's mandatory training time commitment by 1 hour and 5 minutes, resulting in a Servicewide savings of approximately 49 Full-Time Equivalents (102K staff hours), totaling approximately \$4.85M.

In addition, the course catalogue and career pathing tools were still available to our RAs and ROs on the IRSU website even though the individual school sites were not fully developed. Despite hiring challenges, employees Servicewide had access to these valuable tools through IRSU's TAA and Career Management Office websites. This ensured employees seeking to improve their careers could do so using IRSU's extensive career path guides, competency assessments, and competency models.

In alignment with the TFA and broader agency goals we will continue to advance streamlined training programs. We will also strengthen governance and accountability for training milestones and learning paths, expand upon existing career development tools and course catalogs through the IRSU website, and prioritize technical training enhancements with available resources.

We appreciate TIGTA's partnership and oversight as we advance this critical transformation initiative. Thank you for the opportunity to review and respond to the draft report. If you have any questions, please contact me at David.P.Traynor@irs.gov, or a member of your staff may contact David Aten, Acting Deputy Human Capital Officer at David.M.Aten2@irs.gov.

Appendix II

Glossary of Terms

Term	Definition
Business Unit	A title for IRS offices and organizations such as the Office of Appeals, the Office of Professional Responsibility, and the Information Technology organization.
Centralized Model	Decision making and authority are concentrated at the top of the organizational hierarchy, with a single department making key decisions and overseeing operations.
(Corporate) University Model	An education model in which experts in learning and education delivery, policies and guidelines will support the development and execution of training activities and content to ensure a consistent, high-quality experience.
Integrated Talent Management System	One system that consolidates several human resource systems and includes four primary human resource management modules: Learning, Performance Management, Succession Planning, and Workforce Planning.
Optimized Execution	The process of improving the efficiency and effectiveness of how something is carried out, whether it's a computer program, a business process, or a trading strategy. This typically involves streamlining operations, reducing resource consumption, and maximizing desired outcomes.
Publication 5426, <i>Taxpayer First Act Report to Congress</i>	A comprehensive set of recommendations that will reimagine the taxpayer experience, enhance employee training and restructure the organization to increase collaboration and innovation. It also explains the IRS's vision for the Taxpayer Experience, Training, and Organizational Redesign Strategies required by the TFA and its implementation progress to date.
Internal Revenue Service Restructuring and Reform Act of 1998	This act became a law on July 22, 1998. This new law ushered in dramatic changes in tax law as well as in the structure and functioning of the IRS. The changes affecting the IRS focus mainly on improving customer service and expanding taxpayer rights.

Appendix III

Abbreviations

ETD	Enterprise Talent Development
FY	Fiscal Year
HCO	Human Capital Office
IRS	Internal Revenue Service
IRSU	Internal Revenue Service University
ITM	Integrated Talent Management
LB&I	Large Business and International Division
NTEU	National Treasury Employees Union
SB/SE	Small Business and Self-Employed Division
TFA	Taxpayer First Act
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**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.