



Treasury Inspector General for Tax Administration Office of Audit

ENHANCEMENTS MADE TO THE MODERNIZED E-FILE SYSTEM IN RELEASE 8 SHOULD IMPROVE SYSTEM PERFORMANCE FOR THE 2013 FILING SEASON

Issued on April 22, 2013

Highlights

Highlights of Report Number: 2013-20-039 to the Internal Revenue Service Chief Technology Officer.

IMPACT ON TAXPAYERS

The Modernized e-File (MeF) system is the IRS's electronic filing system that enables real-time processing of tax returns while improving error detection, standardizing business rules, and expediting acknowledgements to taxpayers. It is a critical component to meet the needs of taxpayers, reduce taxpayer burden, and broaden the use of electronic interactions. The enhancements made to the MeF system in preparation for the 2013 Filing Season should help ensure the reliability of the MeF system and reduce delays in processing taxpayers' tax returns.

WHY TIGTA DID THE AUDIT

This review is part of our Fiscal Year 2013 Annual Audit Plan and addresses the major management challenge of Modernization. The overall audit objective was to determine whether the MeF system infrastructure changes were on track to deliver improvements in performance and reliability for the 2013 Filing Season.

WHAT TIGTA FOUND

The IRS reviewed the MeF system performance issues from the 2012 Filing Season and identified major categories of work to address performance and reliability issues. To ensure that the IRS could process the anticipated volume of returns for the 2013 Filing Season, the IRS modified its testing strategy by incorporating significant enhancements, namely the use of a production-sized database and performance testing for a duration of 48 hours. Results from the 48-hour test showed that the tool for validating the delivery of downstream files timely generated files to the Electronic Fraud Detection System. The IRS also increased the bandwidth of the portal that serves as the entry point for web-based access to IRS applications and data. Because other IRS applications use the same portal as the MeF system, this increased bandwidth helps guard against a decrease in overall performance.

To improve the IRS's ability to monitor and measure the MeF system's availability, the IRS is in the process of implementing new monitoring tools and Automated Ticket Generation. Although monitoring activities do not directly improve performance of the MeF system, they can help alert the IRS to problems or potential problems so that IRS personnel can proactively act to mitigate the problems when they are identified.

Collectively, the various categories of work should provide the enhancements intended to correct the 2012 Filing Season issues and give the IRS assurance of the MeF system's readiness for the 2013 Filing Season.

WHAT TIGTA RECOMMENDED

TIGTA did not make any recommendations in this report. However, a discussion draft of the report was provided to the IRS for review and comment. The IRS had no comments on the report.

READ THE FULL REPORT

To view the report, including the scope and methodology, go to:

<http://www.treas.gov/tigta/auditreports/2013reports/201320039fr.pdf>