



*Video Review Processes Have Been  
Implemented; However, Those Processes  
Can Be Strengthened*

**June 28, 2019**

**Reference Number: 2019-10-037**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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## HIGHLIGHTS

**VIDEO REVIEW PROCESSES HAVE BEEN IMPLEMENTED; HOWEVER, THOSE PROCESSES CAN BE STRENGTHENED**

# Highlights

**Final Report issued on June 28, 2019**

Highlights of Reference Number: 2019-10-037 to the Commissioner of Internal Revenue.

### IMPACT ON TAXPAYERS

The IRS Communications and Liaison Division connects the IRS to the American taxpayer by working with external audiences to enhance the public's understanding of the IRS and its mission, programs, and policies. The Division's services allow the IRS to reach a wide variety of audiences through social media engagements, the IRS Video Portal, and YouTube video content.

### WHY TIGTA DID THE AUDIT

In February 2013, the IRS created the Service-Wide Video Editorial Board (SVEB) to review and approve all video projects planned throughout the IRS. In addition, each appropriations law from Fiscal Years 2014 through 2018 states that no IRS funds may be used to make a video unless the SVEB determines in advance that making the video is appropriate, taking into account the cost, topic, tone, and purpose of the video.

This audit was initiated to evaluate the costs and impact of IRS video projects, and determine if the policies for reviewing content and requesting prior approval are being followed.

### WHAT TIGTA FOUND

The IRS implemented controls to ensure that no funds made available to the IRS are spent on video productions unless the SVEB, administered by the Communications and Liaison's Visual Education Communications Branch, determines in advance that making the video is appropriate.

TIGTA determined that IRS business units are adhering to the SVEB review process and are not producing videos outside established procedures. In addition, approval processes take into account the projects' estimated cost, topic, tone, and purpose. From October 1, 2015, through March 31, 2018, the SVEB reviewed 366 video project requests with estimated production costs of \$873,200.

In addition, TIGTA determined that IRS video projects reach a significant number of employees and taxpayers. For example, videos available to employees and taxpayers have been viewed more than 5 million times. Additionally, the videos posted on IRS YouTube channels have more than 13 million views, and these channels have almost 30,000 subscribers.

However, TIGTA's review of a judgmental sample of 36 approved video requests and associated documentation found that documentation of SVEB approvals and actual production costs could be strengthened. Of the 36 video projects reviewed, three did not have documentation of all required approvals, and the IRS could provide documentation of actual production costs for only 17 of the video projects. In addition, TIGTA was unable to determine whether six projects were approved by the SVEB prior to production because the actual production dates were not documented.

### WHAT TIGTA RECOMMENDED

TIGTA recommended that the Chief, Communications and Liaison, ensure that sufficient documentation related to approvals, actual production dates, and actual costs is maintained for each approved video project request.

In their response, IRS management agreed with the recommendations and plans to automate the request process to ensure that proper supporting documentation is maintained.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

June 28, 2019

**MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE**

**FROM:** Michael E. McKenney  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Video Review Processes Have Been  
Implemented; However, Those Processes Can Be Strengthened  
(Audit # 201810011)

This report presents the result of our review to evaluate the costs and impact of Internal Revenue Service (IRS) video projects, and determine if the policies for reviewing content and requesting prior approval are being followed. This review is included in the Treasury Inspector General for Tax Administration's Fiscal Year 2019 Annual Audit Plan and addresses the major management challenge of Achieving Program Efficiencies and Cost Savings.

Management's complete response is included as Appendix V.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. If you have any questions, please contact me or Heather Hill, Acting Assistant Inspector General for Audit (Management Services and Exempt Organizations).



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## *Abbreviations*

IRS	Internal Revenue Service
SVEB	Service-Wide Video Editorial Board
TIGTA	Treasury Inspector General for Tax Administration
VEC	Visual Education and Communications



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## *Background*

In May 2013, the Treasury Inspector General for Tax Administration (TIGTA) recommended that the Internal Revenue Service (IRS) Chief Financial Officer establish procedures to clearly outline the need for and value provided by any conference videos for future conferences.<sup>1</sup>

TIGTA also recommended that the purpose and use of videos be clearly detailed in any request for a conference and include the applicable costs in the approval request.

The IRS agreed with TIGTA's recommendations. In February 2013, the IRS created the Service-Wide Video Editorial Board (SVEB) to review and approve all video projects<sup>2</sup> planned throughout the IRS. In addition,

Congress included language in each appropriations bill from Fiscal Years<sup>3</sup> 2014 through 2018,<sup>4</sup> stating that none of the funds made available to the IRS may be used to make a video unless the SVEB determines in advance that making the video is appropriate, taking into account the cost, topic, tone, and purpose of the video.

***In February 2013, the IRS created the Service-Wide Video Editorial Board to review and approve all video projects planned throughout the IRS.***

The Office of Communications within the IRS Communications and Liaison Division is the focal point for planning, coordinating, and producing IRS-wide communications. The office works through a variety of communications channels including national and local media as well as social media, to enhance the public's understanding of the IRS and its mission, programs, and policies; manages national media campaigns to help the IRS meet its goals and business objectives; produces interactive video training; and provides video services to IRS employees nationwide. The IRS Visual Education and Communications (VEC) Branch, formerly known as the IRS "TV Studio," operates within the Office of Communications. The VEC Branch develops and designs instructional and informational multimedia products. The VEC Branch staff includes producer/directors, engineers, program analysts, a staff assistant, and a general manager. In some instances, they contract with production crews and editors. The VEC Branch is also responsible for the administration of the SVEB review process. The VEC Branch receives

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<sup>1</sup> TIGTA, Ref. No. 2013-10-037, *Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California* (May 2013).

<sup>2</sup> Video projects include, but are not limited to, training and education videos; webinars; vignettes; videos for external placement on YouTube.com, IRS.gov, and related web sites; videos for conferences; and any other ad hoc taping projects done by the IRS.

<sup>3</sup> Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.

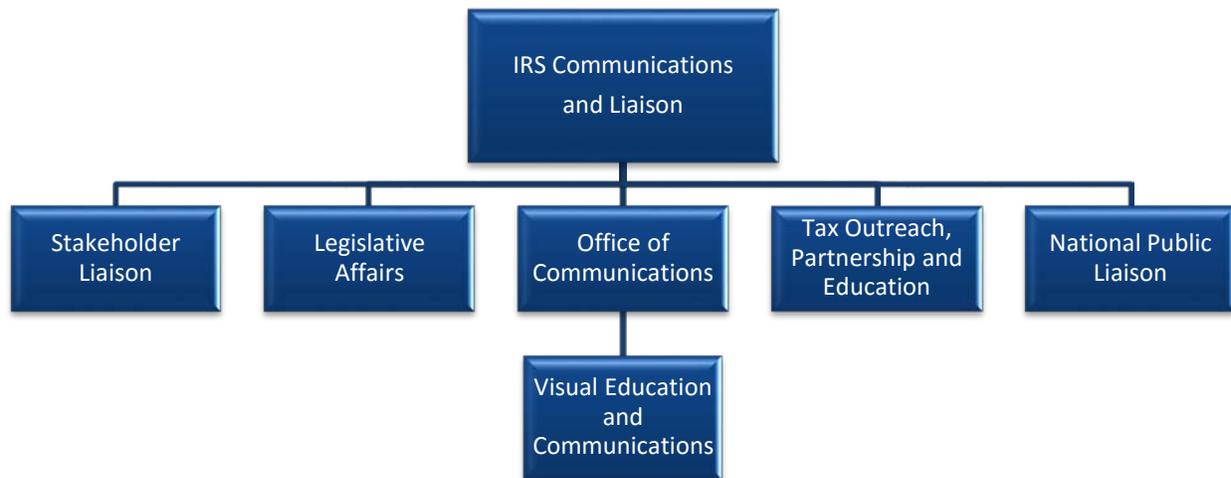
<sup>4</sup> Pub. Law No. 113-76 §105 (January 2014); Pub. Law No. 113-235 §105 (December 2014); Pub. Law No. 114-113 §105 (December 2015); Pub. Law No. 115-31 §105 (May 2017); Pub. Law No. 115-1625 §105 (January 2018). Although the Fiscal Year 2019 Appropriations Act is outside the scope of our review, it did not include the SVEB requirement language. Pub. Law No. 116-5 §108 (February 2019).



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requests for video projects, coordinates the SVEB review process, and notifies the requestors of the final decision of the SVEB and Deputy Commissioner for Operations Support. Figure 1 provides a high-level organizational view of the IRS Communications and Liaison Division.

**Figure 1: IRS Communications and Liaison Division**



*Source: TIGTA generated chart based on the IRS organizational structure.*

The SVEB consists of three members<sup>5</sup> who oversee the development and standards for video projects throughout the IRS. Specifically, the SVEB is responsible for:

- Developing and approving a concept of operations for video projects.
- Looking at resource sharing and opportunities to maximize efficiencies.
- Establishing an oversight process.
- Reviewing all video projects planned throughout the IRS for external and internal use, considering cost, topic, and tone.

<sup>5</sup> The members of the SVEB are the Deputy Human Capital Officer; the Director, Communications and Liaison Communications; and the Director, Wage and Investment Communications.



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All videos developed for internal and external audiences must be approved by the SVEB (unless noted as an exception)<sup>6</sup> and must be closed captioned. To request approval for a video project, the requestor must submit a request form for SVEB consideration and approval. Appendix IV includes the template for video project requests. The request form documents key information surrounding the video project, *e.g.*, topic and purpose of the video, format and delivery method, target audience, estimated cost, estimated production dates, and use of contractors. The SVEB reviews requests on a weekly basis and forwards any recommendations to the Deputy Commissioner for Operations Support for final approval or denial of the request. Once a decision has been made, the VEC Branch notifies the requestor in writing whether the video project was approved or denied. According to Internal Revenue Manual requirements,<sup>7</sup> it is the responsibility of the requesting party to obtain additional approvals if, during production, the cost of the video project increases. Figure 2 outlines the SVEB video project request and approval process.

**Figure 2: SVEB Video Request and Approval Process**



Source: TIGTA adaptation from IRS SVEB Fact Sheet.

The Division's services allow the IRS to reach a wide variety of audiences through social media engagements, the IRS Video Portal, and YouTube video content. The following are examples of video content available for public audiences on the IRS Video Portal<sup>8</sup> and the associated number of views:<sup>9</sup>

- *Small Business Taxes: The Virtual Workshop* / 501,679 views.
- *Payment Alternatives When You Owe the IRS* | 10,268 views.
- *Safeguards Security Awareness Training* | 76,745 views.
- *Online Payment Agreement Introduction* / 131,318 views.

<sup>6</sup> The following video projects do not require SVEB review and approval: live, non-recorded meetings or audio presentations with PowerPoint slides for external audiences; videos for internal audiences that have no cost associated other than closed captioning and contain only an IRS executive speaking to his or her employees; and any event using only closed captioning services for internal audiences.

<sup>7</sup> Internal Revenue Manual 6.410.1.3.14 (October 2016).

<sup>8</sup> The IRS Video Portal is a website that provides media content for IRS employees, individuals, businesses, tax professionals, governments, charities, and non-profits through presentations, webinars, and phone forums. This website can be accessed at <https://www.irsvideos.gov/>.

<sup>9</sup> Metrics provided via a system query of the IRS Video Portal. We did not validate the number of views presented in this section of the report because there was no independent source to compare against.



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The following are examples of YouTube videos<sup>10</sup> posted for taxpayer use and the associated number of views:

- *IRS Withholding Calculator Tips* / 33,102 views.<sup>11</sup>
- *Paycheck Checkup* / 45,178 views.
- *Tax Return Errors-Tips to Avoid Them* / 47,180 views.
- *Missing W-2* / 39,000 views.

This review was performed at the IRS Communications and Liaison, VEC Branch, in Lanham, Maryland, during the period of May 2018 through March 2019. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

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<sup>10</sup> The IRS YouTube channels are *IRSVideos*, *IRSVideos-Multilingual*, and *IRSVideos-American Sign Language*, which can all be accessed at <https://www.youtube.com/user/irsvideos>.

<sup>11</sup> View count was recorded as of July/August 2018.



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*Results of Review*

*Processes Were Developed to Preapprove Video Projects, but  
Documentation of Approvals, Production Dates, and Actual Costs Can Be  
Strengthened*

According to the IRS, the use of video is an important tool to maintain training while reducing travel and training costs for IRS employees. Additionally, the IRS states that the use of video (including social media) has provided a key educational and outreach tool for the IRS to reach taxpayers. The IRS has developed processes to review and approve video projects. Our review found that business units are appropriately submitting video requests for approval to the SVEB, and the SVEB is generally adhering to its review and approval procedures. We also found that IRS video projects reach a significant number of employees and taxpayers. However, the IRS can strengthen these processes to more fully comply with appropriations law and SVEB requirements. Specifically, we found that documentation of the video requests and actions taken during the SVEB review process could be strengthened. As a result, the IRS is unable to determine whether program requirements are being met.

*Processes were implemented to provide reasonable assurance that videos are  
preapproved and the topic, estimated cost, and tone are appropriate*

The IRS implemented controls over video projects to provide reasonable assurance that no funds made available to the IRS are spent on videos unless the SVEB determines in advance that making the video is appropriate, taking into account estimated cost, topic, tone, and purpose of the video, as required by appropriations law.<sup>12</sup> From October 1, 2015, through March 31, 2018, the SVEB reviewed 366 requests for video projects with estimated production costs of \$873,200. This includes 78 requests totaling \$129,536 for videos to be produced and posted to the IRS's YouTube channels.

The SVEB approved 336 (92 percent) out of the 366 video requests during this time; and denied eight requests due to factors such as inappropriate content, tone, or cost.<sup>13</sup> SVEB documentation shows that these videos were denied for reasons related to copyright permissions, Section 508

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<sup>12</sup> Pub. Law. No. 113-76 §105 (January 2014); Pub. Law. No. 113-235 §105 (December 2014); Pub. Law No. 114-113 §105 (December 2015); Pub. Law. No. 115-31 §105 (May 2017); Pub. Law. No. 115-1625 §105 (January 2018).

<sup>13</sup> We also identified 22 requests that the business unit cancelled; and therefore, were neither approved nor denied.



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compliance,<sup>14</sup> inappropriate use of character animation, questionable cost expenditures, and use of external video content that was not appropriate for IRS purposes.

Our review of video project records obtained from four IRS business units found that the business units are adhering to the SVEB review process and are not producing videos outside established procedures. In addition, our review of a randomly selected sample of 36 videos posted on IRS YouTube channels found that the SVEB reviewed and approved all 36 YouTube videos prior to the IRS posting the videos on YouTube.

We also found that IRS video projects reach a significant number of employees and taxpayers. The IRS measures the impact and performance of its video projects through viewership. From October 1, 2015, to March 31, 2018, the IRS Video Portal housed 1,099 videos available for internal and external audiences. There were 751 videos available to employees and 348 videos available to the public. These videos received 1.6 million views between October 1, 2015, and March 31, 2018, and have been viewed 5.3 million times from the time they were posted to the IRS Video Portal through October 1, 2018. Additionally, IRS YouTube channels have almost 30,000 subscribers and contain videos that had been viewed more than 13 million times, as of March 31, 2018.<sup>15</sup>

***The videos produced by the IRS reach a significant number of employees and taxpayers.***

**Documentation maintained by the SVEB could be strengthened to improve program compliance**

Our review of the documentation maintained by the SVEB for a judgmental sample<sup>16</sup> of 36 of the 366 video requests between October 1, 2015, and March 31, 2018, found that documentation could be strengthened to improve program compliance with appropriations law and SVEB requirements. According to the *Standards for Internal Control in the Federal Government*,<sup>17</sup> documentation is a necessary control in determining if a program is operating effectively, which ultimately aides management in determining if the activity is an effective use of public resources. Specifically, we found that the SVEB did not always maintain documentation of SVEB or Deputy Commissioner for Operations Support approval. In addition, we found that the current SVEB process does not include collecting or maintaining documentation on actual production costs and dates at the close of each approved video project.

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<sup>14</sup> 29 U.S.C., Section 794(d), as amended by the Workforce Investment Act of 1998 (Pub. L. No. 105-220), August 7, 1998.

<sup>15</sup> Metrics are based on Communications and Liaison Division's Business Performance Review.

<sup>16</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

<sup>17</sup> Government Accountability Office, GAO-14-704G, *Standards for Internal Control in the Federal Government* (Sept. 2014).



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**Documentation of SVEB and Deputy Commissioner approval**

A video project must be approved by a majority (two-thirds) of the SVEB members and the Deputy Commissioner for Operations Support. We found documentation supporting SVEB approvals in 33 (92 percent) of the 36 sampled video projects. However, for the remaining three video projects, the SVEB could not provide appropriate documentation to support that a two-thirds majority approved the request. Additionally, the SVEB was unable to provide documentation that the Deputy Commissioner for Operations Support approved one of the three video requests.

The SVEB manually tracks the approval of video projects. The request form is a Microsoft® Word document that is filled out and submitted to the VEC Branch via e-mail. It does not include signature lines for approval. Instead, approvals by each SVEB member and the Deputy Commissioner for Operations Support are documented via e-mail. The VEC Branch maintains the e-mail records supporting the SVEB and Deputy Commissioner approvals.

**Documentation of approval prior to production**

Business units are required to obtain project approval prior to production. We identified six (18 percent) of 34<sup>18</sup> sampled video projects where the approval from the SVEB or Deputy Commissioner for Operations Support came either on the same day as the estimated production date in the request form or subsequent to the estimated production date. It is possible that the actual production dates occurred later than the estimated production date listed in the request; however, because the process does not require documentation to support the actual production time frames, we could not determine if these six videos were produced subsequent to SVEB approval. Maintaining records on when a video project is produced would help ensure that business units are not producing videos prior to obtaining approvals.

**Documentation of actual production costs**

The SVEB does not know the actual production costs of approved video projects. The SVEB approves video projects based on estimated production costs. IRS guidance states<sup>19</sup> that, if there are any changes or cost increases on production needs and services at any time during the production process, a final budget must be re-submitted to the SVEB for review and approval. When the SVEB approves a request, it includes a disclaimer in its approval stating that *if during the production, the cost increases, please notify the SVEB. SVEB approval will be needed for additional funds.* Despite this disclaimer, the SVEB does not have a process to track the actual cost of the videos approved for production. IRS video

***There is no process in place to track actual production costs of approved videos.***

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<sup>18</sup> We could not determine if SVEB approval was prior to key production dates for two sample items because one did not list an estimated production date and the other did not contain proper documentation supporting the date of the approval.

<sup>19</sup> Internal Revenue Manual 6.410.1.3.14 (October 2016).



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projects are paid for either by the Communications and Liaison Division (primarily the VEC Branch) or by an IRS business unit. However, the business units and the VEC Branch could provide records of the actual production costs for only 17 (47 percent) of the 36 sampled video projects. Further, we found that the actual production costs for five of the 17<sup>20</sup> video projects exceeded the estimated cost approved by the SVEB and the SVEB had not approved the cost increase.

If actual production costs were centrally tracked, the SVEB would be able to better review and approve video requests, considering cost as a key factor, as required by appropriations law. By tracking actual production costs, the IRS could compare actual costs to estimated costs and use this knowledge in deciding whether to approve future video projects. For example, the collection of cost data would help the SVEB determine if costs submitted by business units are reasonable when compared to other similar projects.

## ***Recommendations***

The Chief, Communications and Liaison, should:

**Recommendation 1:** Establish processes to ensure that sufficient documentation is maintained by the SVEB for each approved video project request. This should include documentation of the approval by the majority of the SVEB members and the Deputy Commissioner for Operations Support.

**Management's Response:** The Chief, Communications and Liaison, agreed with this recommendation and stated that the IRS will automate the request process to ensure that supporting documentation is properly maintained.

**Recommendation 2:** Establish processes to collect and maintain documentation that supports the actual production date and actual cost of approved video projects. This information should be used to compare (a) actual production dates against video project approval dates to determine if preapproval requirements are being met and (b) actual costs against estimated costs to improve cost estimates for future video projects.

**Management's Response:** The Chief, Communications and Liaison, agreed with this recommendation and stated that automating the video request process will allow the IRS to populate a tracking database that will include more precise information about dates and costs.

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<sup>20</sup> Eight of the 17 video projects were on budget; these eight were for zero-cost productions. Zero-cost productions are video projects produced by IRS employees with no additional resources needed. Four of the 17 video projects came in under the SVEB approved amount.



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## **Appendix I**

### *Detailed Objective, Scope, and Methodology*

The overall objective of this review was to evaluate the costs and impact of IRS video projects, and determine if the policies for reviewing content and requesting prior approval are being followed. To accomplish this objective, we:

- I. Identified the controls and criteria in place over video projects within the IRS, including the request and approval process for video projects and usage, and the funding of videos.
  - A. Identified the appropriate Federal laws and regulations governing video projects.
  - B. Identified IRS policies and procedures governing video projects and the SVEB.
  - C. Identified the controls and processes in place over the funding of video projects.
  - D. Interviewed IRS personnel to understand the administration of IRS video projects and the SVEB.
  - E. Interviewed IRS personnel to understand how the IRS tracks and funds video projects.
- II. Determined whether controls over IRS video projects were implemented as designed.
  - A. Obtained and summarized data for videos requested, produced, or denied from October 1, 2015, to March 31, 2018. This information is maintained by the VEC Branch on a spreadsheet that tracks the video request data sent to the SVEB for review. We determined the data in this tracking spreadsheet to be sufficiently reliable for the purposes of this audit by (a) validating certain key fields to the source data request forms, (b) obtaining video production data from four major business units and comparing it to the VEC Branch tracking spreadsheet, and (c) comparing YouTube videos available on IRS YouTube channels to the VEC tracking spreadsheet.
  - B. Selected a judgmental<sup>1</sup> sample of 36 video projects produced from October 1, 2015, to March 31, 2018, to review the request and approval process as well as the total costs expended on the video projects. A judgmental sample was used to focus on certain risk factors such as cost, external exposure, and limited internal use.
- III. Determined the impact of IRS video projects produced and available for audience viewing during the period of October 1, 2015, to March 31, 2018.

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<sup>1</sup> A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.



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**Internal controls methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: public law and IRS policies, procedures, and practices of the SVEB. We evaluated these controls by interviewing IRS personnel responsible for the administration of the SVEB request and approval process, reviewing applicable documentation, testing the effectiveness of the process, and analyzing select video projects to ensure compliance with the established process.



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## **Appendix II**

### *Major Contributors to This Report*

Deann Baiza, Acting Assistant Inspector General for Audit (Management Services and Exempt Organizations)

Troy Paterson, Director

LaToya Penn, Audit Manager

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## **Appendix III**

### *Report Distribution List*

Deputy Commissioner for Operations Support  
Chief, Communications and Liaison  
Director, Office of Communications  
Director, Office of Audit Coordination



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**Appendix IV**

*Video Request Submission Form*

<b>Name of project:</b>	
<b>Topic:</b> What topics will the project cover, whom will make the presentation, where will the presentation be held and date of event.	
<b>Contact person and Phone number:</b>	
<b>Approving Executive (SES<sup>1</sup> level):</b> <i>(Please provide name &amp; title)</i>	
<b>Communications Director/ L&amp;E<sup>2</sup> Coordinator:</b>	
<b>Format:</b> Is it a Video, Webinar, SABA Meeting (formerly named Centra), OCS, <sup>3</sup> MS OC <sup>4</sup> Live Meeting, Webinterpoint, Phone Forum, town hall, meeting, Captivate presentation? Please specify.	

<sup>1</sup> Senior Executive Service.

<sup>2</sup> Learning and Education.

<sup>3</sup> Office Communications Server.

<sup>4</sup> Microsoft Office Communicator.



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<p><b>Target Audience:</b> Is the project for External or Internal audience (IRS employees, tax practitioner Community, etc.)? Please specify.</p> <p><b>Expected Audience size:</b></p>	
<p><b>Cost:</b> Provide Total Cost for the project and include a breakdown of all the expenses (including Travel cost, if any).</p> <p><b>NOTE: Travel expenses must be approved by your BU<sup>5</sup> and Training Review Board before submitting to the SVEB.</b></p>	
<p><b>Key Production Dates:</b></p> <p>When do you plan to Produce the project?</p> <p>When do you plan to Deliver the project to your audience?</p> <p>Has filming started yet?</p>	
<p><b>Are there any outside contractors involved?</b> (<i>i.e.</i>, Onstream Media, Booz Allen Hamilton)</p>	
<p><b>Is the video for :</b></p> <p>Training</p>	

<sup>5</sup> Business Unit.



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<p>CPE<sup>6</sup></p> <p>Town Hall or meeting</p> <p>Informational</p> <p>Educational</p> <p>Other/Misc.</p>	
<p><b>Does the project contain:</b></p> <ul style="list-style-type: none"> <li>• An outside Speaker, Presenter or instructor (not an IRS employee)?</li> <li>• Animation or cartoons?</li> <li>• Special Effects?</li> <li>• Extensive production work?</li> <li>• Potentially questionable or sensitive content?</li> <li>• Role Plays or Vignettes?</li> <li>• Comedy, Satire or Parody?</li> <li>• Stock footage, video clips, photographs?</li> <li>• Off-Site Location filming (<i>i.e.</i>, Travel/Field Office./Campus/Outside-Government Facility)?</li> <li>• Hired Talent (SAG-AFTRA<sup>7</sup>)?</li> <li>• Video created by, or with the assistance of, outside vendors; or edited outside the IRS corporate studios?</li> </ul> <p><b>If yes, please explain.</b></p>	
<p><b>What method do you plan to use to deliver the project</b> (DVD<sup>8</sup> distribution, Web cast, upload to SBSE<sup>9</sup> video Portal, IRS YouTube channels, etc.)?</p>	

<sup>6</sup> Continuing Professional Education.

<sup>7</sup> Screen Actors Guild-American Federation of Television and Radio Artists.

<sup>8</sup> Digital Video Disk.

<sup>9</sup> Small Business/Self Employed.



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<b>What would happen if the project is cancelled or delayed?</b>	
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*Source: IRS Video Request Submission Form.*



*Video Review Processes Have Been Implemented; However,  
Those Processes Can Be Strengthened*

**Appendix V**

*Management's Response to the Draft Report*



COMMUNICATIONS AND LIAISON

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

June 4, 2019

MEMORANDUM FOR MICHAEL E. MCKENNEY  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Terry L. Lemons  
Chief, Communications and Liaison

SUBJECT: Response to Draft Audit - Video Review Processes Have Been  
Implemented; However, Those Processes Can Be Strengthened,  
(Audit # 201810011)

Thank you for the opportunity to review and comment on your audit report regarding the IRS' processes for reviewing and approving Service-wide video requests. We appreciate the TIGTA's acknowledgement that the IRS has made great efforts to establish a Service-wide video editorial board process to effectively review and approve video requests. This approach helped the IRS reach significant numbers of both taxpayers and employees in a cost-effective manner through our various video projects.

Video is a critical tool in providing information to taxpayers in a cost-effective manner. As your report indicates, the IRS YouTube channels contain videos that have been viewed more than 13 million times. Additionally, nearly 1,100 videos developed and posted through the IRS video portal have been viewed 5.3 million times by taxpayers and IRS employees. In addition, we rely on video production to efficiently provide critical training to many of our 80,000 IRS employees across the country, which significantly reduces training and travel costs.

The Servicewide Video Editorial Board was established to develop and implement standards for consistent use of video throughout the IRS. Our goal is to ensure that video is being used appropriately, offering the greatest impact for taxpayers and employees while minimizing the costs associated with video production, while also ensuring appropriate and a consistent tone and theme appropriate for the nation's tax system. We believe this multi-step process has helped ensure sound oversight of IRS video efforts, and we are committed to continuing this effort.

While the IRS has significantly reduced the costs of video production during the past several years, we agree that tracking video costs and production dates from start to finish will provide more complete information. We also agree with TIGTA that additional automation of the process will further enhance program accountability and help us more effectively maintain supporting documentation. C&L is developing an automated SVEB form that will feed into a tracking database, and we are enhancing the current internal online tool used to assign and track video-related work to include more precise information about production dates and final costs.

These additional online enhancements will be the latest among many steps that we continue to take to ensure appropriate programmatic controls are maintained and production costs are reduced wherever possible to ensure sound use of taxpayer resources. For example, over the past year, we revised the approval process to include controls to protect personally identifiable information, and we cross-trained our employees to perform several studio-related tasks to reduce production costs. We also routinely perform analyses comparing video training costs to costs that would be incurred if we conducted the same training face-to-face, a practice that shows that virtual training is a cost-effective practice.

If you have any questions, please contact me at 202-317-4000.



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*Video Review Processes Have Been Implemented; However,  
Those Processes Can Be Strengthened*

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Attachment

**Attachment 1**

**The Chief, Communications and Liaison should:**

**RECOMMENDATION 1:** Establish processes to ensure that sufficient documentation is maintained by the SVEB for each approved video project request. This should include documentation of the approval by the majority of the SVEB members and the Deputy Commissioner for Operations Support.

**CORRECTIVE ACTION:**

Communications and Liaison agrees with this recommendation and will automate the request process to ensure we properly maintain supporting documentation.

Responsible Official

Branch Chief, Visual Education & Communications  
Office of Communication  
Communications & Liaison

Due Date

December 31, 2019

**RECOMMENDATION 2:** Establish processes to collect and maintain documentation that supports the actual production date and actual cost of approved video projects. This information should be used to compare (a) actual production dates against video project approval dates to determine if preapproval requirements are being met and (b) actual costs against estimated costs to improve cost estimates for future video projects.

**CORRECTIVE ACTION:**

Communications and Liaison agrees with this recommendation. Automating the video request process will allow us to populate a tracking database that will include more precise information about dates and costs.

Branch Chief, Visual Education & Communications  
Office of Communication  
Communications & Liaison

Due Date

December 31, 2019