



**Treasury
Inspector
General for
Tax
Administration**

Inspections and Evaluations

Highlights

Highlights of Report Number: 2013-IE-R006 to the Internal Revenue Service Human Capital Officer

WHY TIGTA DID THIS STUDY

This inspection was initiated to determine whether the IRS has taken appropriate actions for compliance with the *Telework Enhancement Act of 2010* (hereafter referred to as the Act).

The President and Congress encourage increased participation in telework by Federal agencies in order to ensure continuity of operations during an emergency, reduce overhead, and improve employees' ability to manage their work life obligations.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS Human Capital Officer revise the IRS's telework policy to indicate that a non-bargaining unit employee with an approved telework agreement can be expected to telework outside his or her normal telework schedule in the case of an emergency situation. Additionally, the Human Capital Officer should require that telework agreements include specific language indicating whether or not the employee is expected to telework when the office is closed due to an emergency.

IRS officials partially agreed stating that they plan to address changes to telework requirements with the National Treasury Employees Union in upcoming term negotiations. Implementation for both bargaining unit and non-bargaining unit employees will be contingent on the outcome of these negotiations. The IRS will revise telework agreements to include emergency expectations if negotiations are successful.

Issued on July 11, 2013

REVIEW OF THE IMPLEMENTATION OF THE TELEWORK ENHANCEMENT ACT OF 2010

IMPACT ON TAXPAYERS

Telework provides a number of benefits including reduced energy consumption and traffic congestion, competitive hiring and retention, cost savings such as real estate, and support for emergency preparedness and continuity of operations. The IRS implemented most requirements of the Act; however, requiring teleworkers to work when the office is closed due to an emergency should provide taxpayers with a more efficient and effective agency.

WHAT TIGTA FOUND

The IRS implemented most of the requirements of the Act, establishing a telework policy that includes requirements for eligibility, as well as employee and manager requirements for issues, such as performance, training, and completing a written telework agreement. The IRS's Headquarters Continuity of Operations Plan recommends telework in appropriate situations.

One purpose of telework is to ensure that Federal agencies can continue to provide services when offices are closed due to inclement weather, a pandemic, or an emergency; however, TIGTA found IRS teleworkers are required to telework in an emergency only on their scheduled telework day(s). Management anticipates negotiating with the National Treasury Employees Union to require teleworkers to work from alternative locations on an unscheduled telework day(s) when the office is closed due to an emergency. However, the IRS could implement this policy for non-bargaining unit employees without negotiations.

Also, while the IRS captures and reports some telework data, it cannot provide the level of detail required by the Act due to some systems limitations. The time and attendance system captures hours worked under the Telework Program, but not in days. Also, it captures employees whose telework type has been selected in the time and attendance system, but not the number of eligible employees. According to the Telework Program Manager, the IRS is considering how to best meet the reporting requirements but changes may be cost prohibitive and must also be negotiated with the National Treasury Employees Union.

READ THE FULL REPORT

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

<http://www.treasury.gov/tigta/iereports/2013reports/2013ier006fr.pdf>