TIGTA’s Vision

Maintain a highly skilled, proactive, and diverse Inspector General organization dedicated to working in a collaborative environment with key stakeholders to foster and promote fair tax administration.

TIGTA’s Mission

Provide quality, professional audit, investigative, and inspection and evaluation services that promote integrity, economy, and efficiency in the administration of the Nation’s tax system.

TIGTA’s Core Values

**Integrity** – Maintain the highest professional standards of integrity, personal responsibility, independence, objectivity, and operational excellence in pursuit of TIGTA’s mission.

**Organizational Innovation** – Pursue innovative practices in organizational structure; operational programs and processes; audit, investigative, and inspection and evaluation methodologies; and the application of advanced information technology.

**Communication** – Achieve effective organizational approaches and solutions by encouraging open, honest, and respectful communication among TIGTA’s executives, employees, offices, and functions as well as between TIGTA and its external stakeholders.

**Value Employees** – Respect the dignity, contributions, and work-life balance of our employees and recognize diversity as fundamental to the strength of our organization.

**Commitment to Community** – Establish and maintain collaborative and professional relationships with other Government and non-Government stakeholders.
Overview

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of Department of the Treasury matters involving Internal Revenue Service (IRS) programs and operations and the IRS Office of Chief Counsel. Although TIGTA is placed organizationally within the Department of the Treasury and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from all other offices and bureaus within the Department.

Office of Inspections and Evaluations

TIGTA's Office of Inspections and Evaluations (I&E) identifies opportunities for improvement in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful, and reliable information to decision makers and stakeholders.

I&E's senior executive and staff engage in an ongoing process to assess the emerging issues likely to affect tax administration. This involves discussions with IRS executives, members of Congress and their staffs, and Department of the Treasury staff. Additionally, I&E staff coordinate their planned activities with TIGTA's Office of Audit and Office of Investigations.

If the Deputy Inspector General, I&E, determines that there is a need to respond to priority emerging issues, some of the projects listed may be deferred to a later date or cancelled.
Carried Over Reviews:

IRS Employee Sexual Harassment

In 1980, the Equal Employment Opportunity Commission issued guidelines declaring sexual harassment a violation of Title VII of the Civil Rights Act of 1964. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when (1) submission to the harassment is required (explicitly or implicitly) as a condition of employment; (2) submission or rejection affects the employee’s treatment by the harasser; or (3) the harassment unreasonably interferes with the employee’s work performance or creates an intimidating, hostile, or offensive work environment. The objective of this evaluation is to review the process for addressing allegations of sexual harassment. (IE-18-008)

IRS Pseudonym Program

For safety and security purposes, IRS employees can request a pseudonym or fictitious name to use when interacting with taxpayers. The use of pseudonyms was first allowed in 1992 and codified in the IRS Restructuring and Reform Act of 1998. Any IRS employee may use a pseudonym if adequate justification for the use of a pseudonym is provided by the employee and use is approved by the employee’s supervisor. The objective of this evaluation is to determine if the program is achieving its stated purpose and to assess the controls over the Pseudonym Program. (IE-18-009)

IRS Cash Payments Program

In March 2016, the IRS partnered with external retailers to implement a new payment option through which individual and business taxpayers pay their taxes with cash. As of February 2019, the service is available in 44 states at more than 9,000 locations. In the past, taxpayers who wanted to make a cash payment could visit a Taxpayer Assistance Center. However, most centers no longer accept cash payments. To use the new option, taxpayers must go through a multistep process that converts cash payments into electronic transactions. According to the IRS, payments should be applied to the taxpayer’s account within two business days. The objective of this evaluation is to review the program and any related statistics since its inception. (IE-19-005)

IRS Facility Security Inspections

The IRS staffs more than 500 facilities with varying security requirements. TIGTA will conduct on-site physical security inspections of a limited number of IRS facilities to determine whether physical security controls are in place to detect and deter
Unauthorized entry and determine their compliance with security policies and procedures established in the Internal Revenue Manual and by the Interagency Security Committee. (IE-19-008 and IE-19-003A)
**New Starts:**

**IRS Facility Security Inspections**

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**Suspensions and Debarments**

The IRS awards approximately $1 billion in contracts each year. One tool the Federal Government has for ensuring that agencies award contracts to responsible sources is the use of suspensions and debarments. A suspension is a temporary exclusion from doing business with the Government while facts about an investigation are gathered. A debarment is an exclusion for a specific period of time, and is used when an investigation has concluded. Contractors may be referred for suspension and debarment for various reasons, including fraud, embezzlement, theft, bribery, and failure to perform under the terms of a Federal contract. The objective of this evaluation is to review suspension and debarment practices at the IRS, including a review of the referral process, as well as the number of suspensions and debarments administered in the last 10 years.

**IRS Telework Program: Compliance with Telework Eligibility Requirements and Adherence to Telework Schedule**

During the one-year period ending in June 2015, IRS records show that about 37,000 employees had teleworked. TIGTA will determine whether the IRS’s processes provide reasonable assurance that employees meet select qualification requirements for teleworking and whether IRS teleworkers routinely report to an IRS office in accordance with their telework agreements. TIGTA will also determine whether IRS employees frequently request reasonable accommodations to circumvent the limitations on frequent telework and whether the IRS consistently approved or denied such requests in accordance with the reasonable accommodation requirements.
Tax Compliance of Taxpayers that Receive an Offer in Compromise

The IRS offer in compromise has several objectives:

- Effect collection of what can reasonably be collected at the earliest possible time and at the least cost to the Government.
- Achieve a resolution that is in the best interest of both the individual taxpayer and the Government.
- Provide the taxpayer a fresh start toward future voluntary compliance with all filing and payment requirements.
- Secure collection of revenue that may not be collected through any other means.

The objective of this evaluation is to determine whether taxpayers with approved offers in compromise are tax compliant in future years.
Call Our Toll-Free Hotline
to Report Suspected Waste, Fraud, or Abuse
in Internal Revenue Service Programs or Operations
1-800-366-4484
Information you provide is confidential, and you may remain anonymous.