



# 2021 Inspections & Evaluations Program Plan

---

Treasury Inspector General  
for Tax Administration

1401 H Street, NW  
Washington, DC 20005  
[www.treasury.gov/tigta](http://www.treasury.gov/tigta)



## Message from the Deputy Inspector General for Inspections and Evaluations



The Office of Inspections and Evaluations (I&E) Fiscal Year 2021 Program Plan communicates the Treasury Inspector General for Tax Administration's (TIGTA) inspection and evaluation oversight priorities. 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.

TIGTA's I&E function 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. We 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 coordinates its planned activities with TIGTA's Office of Audit and Office of Investigations.

As the year unfolds, we may adjust this plan to ensure that we direct our resources to the areas with the highest risks and impacts. We are committed to conducting our critical work on behalf of the American people to improve the economy, efficiency, and effectiveness of the IRS, while preventing and detecting fraud, waste, and abuse.

Heather Hill

Acting Deputy Inspector General for  
Inspections and Evaluations

## Carried Over Reviews

### **IRS Employee Sexual Harassment (IE-18-008)**

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 IRS's process for addressing allegations of sexual harassment.

### **IRS Telework Program: Compliance with Telework Eligibility Requirements and Adherence to Telework Schedule (IE-20-007)**

In Fiscal Year 2018 over 35,000 employees participated in IRS's telework program. The objective of this evaluation is to determine whether IRS's processes provide reasonable assurance that employees met select qualification requirements for teleworking in Fiscal Year 2019 and routinely reported to an IRS office in accordance with Office of Personnel Management requirements.

### **IRS Use of Telework for Pandemic Response (IE-20-010-C)**

The IRS Pandemic Incident Management Plan requires IRS functions and operations to be telework ready. In response to the coronavirus (COVID-19) pandemic, the IRS Commissioner instructed senior leadership to implement provisions to maximize telework flexibility for eligible employees Service-wide. Starting March 30, 2020, the IRS required most employees to evacuate their post of duty and work from home. The objective of this evaluation is to determine if the IRS effectively used its telework program to reduce the impact of the COVID-19 pandemic on IRS operations.

## New Starts

### **IRS Pandemic Response Capping Report**

This evaluation will summarize the results of TIGTA's oversight work related to IRS's pandemic response activity, including implementation of the Coronavirus Aid, Relief, and Economic Security Act and IRS People First Initiative. The report will include information related to TIGTA's audit, investigation, and inspections and evaluations activity. This summary will consolidate TIGTA's findings and recommendations and inform stakeholders about significant and systemic issues of noncompliance and program inefficiencies that may warrant attention.

### **IRS Facility Security Inspections**

The IRS has 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 to determine compliance with security policies and procedures established in the Internal Revenue Manual and by the Interagency Security Committee.

### **Effectiveness of the Merging of the IRS's and Federal Protective Service's Facility Security Assessment Process**

The IRS partnered with the Federal Protective Service to merge its Physical Security Risk Assessment process with the Federal Protective Service Facility Security Assessment process. The previous IRS process was made obsolete to reduce redundancies in favor of using the Federal Protective Service process going forward. The overall objective of this review is to determine if the transition to the Federal Protective Service Facility Security Assessment process adequately addresses IRS security concerns and whether any additional procedures should be considered in order to strengthen the security assessment process.