



441 G St. N.W.
Washington, DC 20548

Accessible Version

April 25, 2024

The Honorable Danny Werfel
Commissioner of the Internal Revenue Service

IRS Financial Reporting: Improvements Needed in Information System and Other Controls

Dear Mr. Werfel:

On November 9, 2023, we issued our auditor’s report on the results of our audits of the fiscal years 2023 and 2022 financial statements of the Internal Revenue Service (IRS).¹ As part of these audits, we assessed IRS’s key financial reporting controls, including information system controls.

As we reported in connection with our audits of IRS’s fiscal years 2023 and 2022 financial statements, although it could improve certain internal controls, IRS maintained, in all material respects, effective internal control over financial reporting as of September 30, 2023. Those controls provided reasonable assurance that misstatements material to IRS’s financial statements would be prevented, or detected and corrected, on a timely basis.

Our fiscal year 2023 audit identified two continuing significant deficiencies² in internal control over financial reporting concerning IRS’s unpaid assessments³ and information system controls. We also identified other continuing deficiencies in IRS’s internal control over financial reporting that we do not consider to be material weaknesses or significant deficiencies. Nevertheless, these deficiencies warrant IRS management’s attention.

This report is intended for IRS management’s use and presents new control deficiencies we identified during our fiscal year 2023 testing of IRS’s internal control over financial reporting. This report also presents the results of our follow-up on the status of IRS’s corrective actions to address recommendations from our prior reports related to internal control over financial

¹GAO, *Financial Audit: IRS’s FY 2023 and FY 2022 Financial Statements*, [GAO-24-106472](#) (Washington, D.C.: Nov. 9, 2023).

²A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

³An unpaid assessment is an enforceable claim against a taxpayer for which specific amounts are due, have been determined, and the person(s) or entities from which a tax is due have been identified. See implementing guidance in the *Internal Revenue Manual* 1.34.4.1.6(1) p, *Terms/Definitions* (Aug. 25, 2015).

reporting that remained open as of September 30, 2022, including detailed information on the nonsensitive recommendations.⁴

This report is a public version of a LIMITED OFFICIAL USE ONLY report that we issued concurrently. The LIMITED OFFICIAL USE ONLY report presents detailed information on the new control deficiencies we identified during our fiscal year 2023 testing of IRS's internal control over financial reporting, and our associated recommendations to address them. The LIMITED OFFICIAL USE ONLY report also presents detailed information on the results of our follow-up on the status of IRS's corrective actions to address all recommendations, sensitive and not sensitive in nature, from our prior reports related to internal control over financial reporting that remained open as of September 30, 2022.⁵ IRS deemed much of the information in the LIMITED OFFICIAL USE ONLY report to be sensitive information, which must be protected from public disclosure. Although the information provided in this report is more limited, the report addresses the same objectives as the LIMITED OFFICIAL USE ONLY report and uses the same methodology.

Results in Brief

During our fiscal year 2023 audit, we identified three new deficiencies in internal control over financial reporting. These deficiencies, which are sensitive in nature, related to information systems and contributed to our reported continuing significant deficiency in IRS's information system controls. Specifically, we identified one security management control deficiency, one access control deficiency, and one configuration management control deficiency. In the LIMITED OFFICIAL USE ONLY report, we made six recommendations to address these sensitive control deficiencies.

We also assessed IRS's corrective actions to address 51 recommendations—seven transaction cycle, four safeguarding, and 40 information system—related to deficiencies in internal control over financial reporting identified in our prior reports that were open as of September 30, 2022.⁶ We determined that IRS completed corrective actions for 15 of the 51 recommendations and was in the process of taking corrective actions for the remaining 36 recommendations. Enclosure I provides the 10 recommendations that are not sensitive in nature from our prior reports related to internal control over financial reporting and the status of IRS's corrective actions as of September 30, 2023. The LIMITED OFFICIAL USE ONLY report contains all recommendations, sensitive and not sensitive in nature, from our prior reports related to internal control over financial reporting and the status of IRS's corrective actions as of September 30, 2023.

The new and continuing control deficiencies related to information systems and safeguarding assets increase the risk of unauthorized access to, modification of, and disclosure of sensitive data and programs, as well as the disruption of critical operations. The continuing control deficiencies related to transaction cycles increase the risk of financial statement misstatements.

⁴GAO, *Management Report: Improvements Needed in IRS's Financial Reporting and Information System Controls*, [GAO-23-106401](#) and [GAO-23-106402SU](#) (Washington, D.C.: May 25, 2023).

⁵GAO, *IRS Financial Reporting: Improvements Needed in Information System and Other Controls*, [GAO-24-107184SU](#) (Washington, D.C.: Apr. 25, 2024).

⁶A transaction cycle is a grouping of related accounting applications that process and record a particular type of transaction.

IRS mitigated the potential effect of these control deficiencies primarily through compensating controls that management designed to help detect potential financial statement misstatements.

In commenting on a draft of this report and the LIMITED OFFICIAL USE ONLY report, IRS agreed with our new recommendations and stated that it is committed to implementing improvements dedicated to promoting the highest standard of financial management, internal controls, and information technology security. IRS's comments on this report are reproduced in enclosure II.

Objectives, Scope, and Methodology

As part of our audit of IRS's fiscal years 2023 and 2022 financial statements, we (1) evaluated IRS's internal control over financial reporting and (2) determined the status of IRS's corrective actions to address recommendations from our prior reports related to IRS's internal control over financial reporting that were open as of September 30, 2022.

To evaluate IRS's internal control over financial reporting, we reviewed IRS policies and procedures; interviewed IRS management and staff; observed controls in operation; and conducted tests of controls to determine whether relevant controls were designed, implemented, and operating effectively. We based our evaluation on the *Financial Audit Manual*⁷ and the *Federal Information System Controls Audit Manual*.⁸ During the course of our work, we communicated our findings to IRS management.

A full discussion of our scope and methodology is included in our auditor's report of IRS's fiscal years 2023 and 2022 financial statements.⁹ We performed our audit in accordance with U.S. generally accepted government auditing standards. We believe that our audit provides a reasonable basis for our findings and recommendations in our separately issued LIMITED OFFICIAL USE ONLY report.

Three New Deficiencies Identified in IRS's Internal Control over Financial Reporting

During our fiscal year 2023 audit, we identified three new deficiencies in internal control over financial reporting. These deficiencies, which are sensitive in nature, related to information systems and contributed to our reported continuing significant deficiency in IRS's information system controls. Specifically, we identified one security management control deficiency, one access control deficiency, and one configuration management control deficiency. We summarize these three new deficiencies below. In the LIMITED OFFICIAL USE ONLY report, we provide a more detailed discussion of these control deficiencies and our associated recommendations.

⁷GAO and Council of the Inspectors General on Integrity and Efficiency, *Financial Audit Manual*, vol. 1, [GAO-22-105894](#) (Washington, D.C.: June 2022, updated May 2023); *Financial Audit Manual*, vol. 2, [GAO-22-105895](#) (Washington, D.C.: June 2022, updated May 2023); and *Financial Audit Manual*, vol. 3, [GAO-21-105127](#) (Washington, D.C.: September 2021, updated June 2023). The *Financial Audit Manual* presents a methodology for performing financial statement audits of federal entities in accordance with professional standards.

⁸GAO, *Federal Information System Controls Audit Manual (FISCAM)*, [GAO-09-232G](#) (Washington, D.C.: February 2009). FISCAM presents a methodology for assessing information system controls.

⁹[GAO-24-106472](#).

Security Management

Security management is the foundation of a security control structure and reflects senior management's commitment to addressing security risks. An effective security management program provides a framework and continuous cycle of activity for assessing risk, developing and implementing security procedures, and monitoring the effectiveness of these procedures. Without a well-designed security management program, security controls may be inadequate; responsibilities may be unclear, misunderstood, or improperly implemented; and controls may be inconsistently applied. Such conditions may lead to insufficient protection of sensitive or critical resources and disproportionately high expenditures for controls over low-risk resources.

We identified one information system control deficiency in security management where IRS did not, in accordance with IRS requirements, consistently create a plan of action and milestones for identified weaknesses on a timely basis. We made one recommendation to address this control deficiency.

Access Controls

A basic management objective for any agency is to protect the resources that support its critical operations from unauthorized access. An agency accomplishes this by designing and implementing controls to prevent, limit, and detect unauthorized access to data, programs, equipment, and facilities. Access controls include both logical and physical controls related to (1) protection of system boundaries, (2) identification and authentication, (3) authorization of access permissions, (4) sensitive system resources, (5) audit and monitoring of system activity, and (6) physical security of facilities and computing resources. Appropriately designed and implemented access controls reduce the risk of unauthorized access to, modification of, or disclosure of financial and sensitive taxpayer data and disruption of critical operations.

We identified one information system control deficiency in access controls related to audit and monitoring where IRS did not, in accordance with its requirements, review and certify a monthly security report on a timely basis. We made one recommendation to address this control deficiency.

Configuration Management

Configuration management involves identifying and managing security features for all hardware, software, and firmware components of an information system at a given point, and systematically controlling changes to that configuration during the system's life cycle. Appropriately designed and implemented configuration management controls provide reasonable assurance that systems are operating securely and as intended. They encompass policies, plans, and procedures that call for proper authorization, testing, approval, and tracking of all configuration changes and for timely software updates to protect against known vulnerabilities.

We identified one information system control deficiency in configuration management where IRS did not consistently implement security configuration settings for certain servers supporting systems significant to financial reporting. We made four recommendations to address this control deficiency.

Status of Corrective Actions IRS Took to Address Recommendations from Prior Reports

IRS has continued to address many of the control deficiencies and associated recommendations related to internal control over financial reporting from our prior reports. During our fiscal year 2023 audit, we assessed IRS's corrective actions to address seven

transaction cycle recommendations, four safeguarding recommendations, and 40 information system recommendations related to control deficiencies identified in our prior reports that were open as of September 30, 2022.

We determined that IRS completed corrective actions for 15 recommendations—one transaction cycle, two safeguarding, and 12 information system—and was in the process of taking corrective actions on the remaining 36 recommendations that were open as of September 30, 2022.

It is important for IRS management to continue focusing efforts on timely addressing the remaining recommendations related to the deficiencies in internal control over financial reporting.

See table 1 for a status of open recommendations related to internal control over financial reporting as of September 30, 2023, and see enclosure I for the detailed status of IRS’s corrective actions to address the nonsensitive recommendations that were open as of as of September 30, 2023. The separately issued LIMITED OFFICIAL USE ONLY report contains the detailed status of IRS’s corrective actions to address all recommendations, sensitive and not sensitive in nature, from our prior reports related to internal control over financial reporting.

Table 1: Status of GAO Recommendations to IRS Related to Internal Control over Financial Reporting

Audit area	Open prior years' recommendations through the FY 2022 audit	Prior years' recommendations closed in the FY 2023 audit	New recommendations resulting from the FY 2023 audit	Total open recommendations resulting from the FY 2023 audit
Transaction cycles				
Unpaid assessments	1	—	—	1
Tax refunds	5	—	—	5
Tax credits	1	1	—	0
Total (transaction cycles)	7	1	—	6
Safeguarding assets	4	2	—	2
Information systems				
Security management	—	—	1	1
Access controls				
Identification and authentication	3	1	—	2
Sensitive system resources	15	9	—	6
Audit and monitoring	15	1	1	15
Total (access controls)	33	11	1	23
Configuration management				
Software updates	1	—	—	1
Configuration settings	6	1	4	9

Audit area	Open prior years' recommendations through the FY 2022 audit	Prior years' recommendations closed in the FY 2023 audit	New recommendations resulting from the FY 2023 audit	Total open recommendations resulting from the FY 2023 audit
Total (configuration management)	7	1	4	10
Total (information systems)	40	12	6	34
Total	51	15	6	42

Legend: FY = fiscal year; — = no recommendations.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107185

Conclusions

The new and continuing control deficiencies related to information systems and safeguarding assets increase the risk of unauthorized access to, modification of, and disclosure of sensitive data and programs, as well as the disruption of critical operations. The continuing control deficiencies related to transaction cycles increase the risk of financial statement misstatements. IRS mitigated the potential effect of these control deficiencies primarily through compensating controls that management designed to help detect potential financial statement misstatements. As part of our audit of IRS's fiscal year 2024 financial statements, we plan to follow up with IRS to determine the status of corrective actions it has taken on our new recommendations and those recommendations from prior reports that remain open.

Recommendations for Executive Action

We are making no new recommendations in this report. We made six recommendations to address the new control deficiencies related to information systems in our separately issued LIMITED OFFICIAL USE ONLY report.

Agency Comments

We provided a draft of this report to IRS for comment. In its comments, reproduced in enclosure II, IRS stated that it is committed to implementing improvements dedicated to promoting the highest standard of financial management, internal controls, and information technology security.

In a separately issued LIMITED OFFICIAL USE ONLY report, IRS agreed with our six new recommendations to address control deficiencies in information systems.

We are sending copies of this report to the appropriate congressional committees, the Secretary of the Treasury, the Treasury Inspector General for Tax Administration, and other interested parties. In addition, this report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-3406 or simpsondb@gao.gov. GAO staff members who made key contributions to this report include Nicole Burkart (Assistant Director), Chantel Bradley, Deanna Kitchens, and Randy Voorhees.

Sincerely,

A handwritten signature in black ink that reads "Dawn Simpson". The signature is written in a cursive, flowing style.

Dawn B. Simpson
Director, Financial Management and Assurance

Enclosures – 2

Enclosure I

Status of Corrective Actions IRS Took to Address Recommendations from Prior Reports

Our fiscal year 2023 audit included following up on the status of the Internal Revenue Service’s (IRS) corrective actions to address recommendations from our prior reports related to internal control over financial reporting that remained open as of September 30, 2022. Table 2 summarizes the corrective actions IRS took related to the 10 nonsensitive recommendations and indicates whether the recommendations were open or closed as of September 30, 2023. The LIMITED OFFICIAL USE ONLY report contains all recommendations, sensitive and not sensitive in nature, from our prior reports related to internal control over financial reporting and the status of IRS corrective actions as of September 30, 2023. We define the abbreviations used in the legend at the end of the table.

Table 2: Status of Corrective Actions IRS Took to Address Recommendations Related to Internal Control over Financial Reporting from Prior Reports as of September 30, 2023

No.	GAO source report and recommendation number	Recommendation and actions taken	Fiscal year initially identified	Status
Transaction cycles				
Unpaid assessments				
1.	GAO-19-412R , #19-01	<p>Implement the necessary actions to effectively address the two primary causes of the significant deficiency in IRS’s internal control over unpaid assessments. These actions should (1) resolve the system limitations affecting the recording and maintenance of reliable and appropriately classified unpaid assessments and related taxpayer data to support timely and informed management decisions, and enable appropriate financial reporting of unpaid assessment balances throughout the year, and (2) identify the control deficiencies that result in significant errors in taxpayer accounts and implement control procedures to routinely and effectively prevent, or detect and correct, such errors.</p> <p>Actions taken:</p> <p>During fiscal year 2019, IRS documented the key management decisions in the design and use of the estimation process. However, IRS told us that it placed corrective actions on hold because of limited resources. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>	2018	Open
Tax refunds				
2.	GAO-16-457R , #16-07	Determine the reason(s) why staff did not always comply with IRS’s established policies and procedures related to initiating, monitoring, and reviewing the monitoring of manual refunds and, based on this determination, establish a process to better enforce compliance with these requirements.	2015	Open

Enclosure I

No.	GAO source report and recommendation number	Recommendation and actions taken	Fiscal year initially identified	Status
		<p>Actions taken:</p> <p>During fiscal year 2019, IRS determined that a fully automated process to perform monitoring of manual refunds is the optimal solution to address, at an enterprise level, deficiencies associated with relying on employees to monitor refunds in process and take appropriate action when they encounter potential duplicate or erroneous refund conditions. In addition, IRS plans to develop business requirements and request programming through the Unified Work Request. However, IRS told us that it placed corrective actions on hold because of limited resources. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>		
3.	GAO-19-412R , #19-11	<p>Implement a validity check in the ISRP system to confirm that RSNs that Data Conversion key entry operators enter into the system have the required 14 digits.</p>	2018	Open
		<p>Actions taken:</p> <p>During fiscal year 2022, IRS implemented programming changes to ISRP that restricted the input of each individual character of the 14-character RSN. However, during our fiscal year 2023 testing, we continued to find that Data Conversion key entry operators can enter RSNs into the ISRP system with fewer than the required 14 digits. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>		
4.	GAO-20-480R , #20-02	<p>Establish and implement manual refund procedures to direct (1) initiators to document (e.g., record on the taxpayers' accounts or annotate on the related manual refund forms) the justification for bypassing the IAT tool warning related to potential duplicate tax refunds on taxpayers' accounts and (2) managers to monitor whether such warnings were bypassed and review the justifications for reasonableness prior to approving manual refund forms.</p>	2019	Open
		<p>Actions taken:</p> <p>During our fiscal year 2023 audit, we found that IRS made updates to its IAT tool fields and related manual refund forms to prevent duplicate manual refunds. Based on our review of these updates, refund initiators still can bypass IAT tool warnings related to potential duplicate tax refunds without justification. Additionally, IRS's policies and procedures do not require initiators to provide justification for bypassing these warnings, nor do they require managers to review these justifications for reasonableness. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>		
5.	GAO-23-106401 , #23-01	<p>Establish a process to provide reasonable assurance that the System Control Processing and Validation Section certifying officers comply with the requirement to complete the Fiscal Service Certifying Officer Training within 30 days prior to the renewal of their designations.</p>	2022	Open

Enclosure I

No.	GAO source report and recommendation number	Recommendation and actions taken	Fiscal year initially identified	Status
		<p>Actions taken: During our fiscal year 2023 audit, we found that IRS updated its standard operating procedures for refund processing and certification, including adding procedures for the System Control Processing and Validation Section Chief to meet with certifying officers prior to their annual Fiscal Service Certifying Officer Training and renewal of their designations. However, during our testing, we identified an exception related to a certifying officer not certifying completion of the required training by the required due date. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>		
6.	GAO-23-106401, #23-02	<p>Review and update IRS's process to provide reasonable assurance that tax examiners comply with the requirement to address and correct error codes 004 and 230.</p> <p>Actions taken: During our fiscal year 2023 audit, we found that IRS issued alerts in fiscal year 2022 to ERS examiners reminding them to follow the IRM and correct coding and transcription errors for both error codes 004 and 230. However, IRS told us that it plans to complete additional corrective actions related to addressing these error codes in the future. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>	2022	Open
Safeguarding assets				
7.	GAO-13-420R, #13-06	<p>Based on the results of the risk assessment, update the IRM accordingly to specify the appropriate level of IDRS access that should be allowed for (1) remittance perfection technicians and (2) all other employee groups with IDRS access that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities.</p> <p>Actions taken: During our fiscal year 2023 audit, we found that the TAS organization updated applicable IRM sections to include policy changes on risk mitigation, including specifying the appropriate level of IDRS access allowed for employee groups that handle hard-copy taxpayer receipts and related sensitive information. Additionally, the SB/SE and TE/GE organizations had previously completed similar corrective actions, which we validated in prior audits. As a result, we concluded that IRS's corrective actions as of September 30, 2023, were adequate to close this recommendation.</p>	2012	Closed
8.	GAO-13-420R, #13-07	<p>Establish procedures to implement the updated IRM, including required steps to follow to prevent (1) remittance perfection technicians and (2) all other employee groups that handle hard-copy taxpayer receipts and related sensitive information as part of their job responsibilities from gaining access to command codes not required as part of their designated job duties.</p>	2012	Closed

Enclosure I

No.	GAO source report and recommendation number	Recommendation and actions taken	Fiscal year initially identified	Status
		<p>Actions taken:</p> <p>During our fiscal year 2023 audit, we found that the TAS organization established procedures in the applicable IRM sections to prevent employee groups that handle hard-copy taxpayer receipts and related sensitive information from gaining access to command codes not required as part of their designated job duties. Additionally, the SB/SE and TE/GE organizations had previously completed similar corrective actions, which we validated in prior audits. During our fiscal year 2023 testing, we did not identify any exceptions related to these employee groups' IDRS access. As a result, we concluded that IRS's corrective actions as of September 30, 2023, were adequate to close this recommendation.</p>		
9.	GAO-15-480R, #15-07	<p>Establish procedures to monitor whether non-IRS contractors with unescorted physical access to IRS facilities are receiving unauthorized access awareness training.</p> <p>Actions taken:</p> <p>During fiscal year 2021, IRS developed an SOP to establish policies and procedures for monitoring and enforcing training requirements that allow contractors to maintain unescorted access to IRS facilities. However, during our fiscal year 2023 testing, we found that some contracting officer's representatives had not completed the security awareness training forms as required. As a result, we determined that IRS had not completed its corrective actions as of September 30, 2023, and that this recommendation remains open.</p>	2014	Open
10.	GAO-23-106401, #23-03	<p>Direct the appropriate officials to establish and implement actions to provide reasonable assurance that requests for information are provided in a timely manner as required.</p> <p>Actions taken:</p> <p>During our fiscal year 2023 audit, IRS officials told us that they plan to address this recommendation in the future. As a result, this recommendation remains open as of September 30, 2023.</p>	2022	Open

Legend:

ERS: Error Resolution System
 IAT: Integrated Automation Technologies
 IDRS: Integrated Data Retrieval System
 IRM: *Internal Revenue Manual*
 IRS: Internal Revenue Service
 ISRP: Integrated Submission and Remittance Processing
 IT: information technology
 RSN: refund schedule number
 SB/SE: Small Business/Self-Employed
 SOP: standard operating procedure
 TAS: Taxpayer Advocate Service
 TE/GE: Tax Exempt & Government Entities

Source: GAO. | GAO-24-107185

Enclosure II

Comments from the Internal Revenue Service



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 12, 2024

Ms. Dawn Simpson
Director, Financial Management and Assurance
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Simpson:

I am writing in response to the Government Accountability Office (GAO) draft report titled, IRS Financial Reporting: Improvements Needed in Information System and Other Controls (GAO-24-107185).

We are pleased that GAO agreed to close 15 recommendations from prior years' reports, and we appreciate GAO recognizing our efforts to improve our financial reporting and information system controls. We look forward to working with GAO to resolve those recommendations still outstanding.

We are committed to implementing improvements dedicated to promoting the highest standard of financial management, internal controls, and information technology security. If you have any questions, please contact me or Chief Financial Officer Teresa Hunter at (202) 317-4184 (desk).

Sincerely,

Daniel I.
Werfel

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I. Werfel
Date: 2024.04.12
16:40:13 -04'00'

Daniel I. Werfel
Commissioner

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