

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Interim Report – Status of Coronavirus Response Funding

May 5, 2021

Report Number: 2021-16-026

Why TIGTA Did This Audit

This audit is one in a series of audits being conducted by TIGTA as part of our oversight role of the IRS’s response to the coronavirus pandemic, including implementation of the applicable Coronavirus Aid, Relief, and Economic Security Act provisions. Our overall objective was to evaluate controls implemented by the IRS to ensure that the \$765.7 million in appropriated funds received for its coronavirus response is adequately tracked and used only for the intended purpose.

TIGTA is issuing this interim audit report to provide information about the status of the IRS’s coronavirus response funding as of September 30, 2020. TIGTA plans to issue a subsequent report in Fiscal Year 2022 that will supplement the information in this report.

Impact on Taxpayers

The IRS received \$765.7 million for its coronavirus response efforts. Key components of the response include issuing Economic Impact Payments to provide Americans with economic relief and funding IRS programs that focus on helping taxpayers understand and meet their tax obligations.

What TIGTA Found

As of September 30, 2020, the IRS spent \$438.5 million of the \$765.7 million in appropriated funds it received for its coronavirus response, with \$327.2 million still available for use. TIGTA found that the IRS provided an initial spend plan to Congress, as required, describing its planned use of the \$765.7 million in coronavirus funding. The IRS did not, however, provide Congress a quarterly report of its coronavirus response funding expenditures through June 30, 2020, as required. The first quarterly spending report provided to Congress was through September 30, 2020. The IRS stated that ongoing discussions with the Department of the Treasury over what information should be included in the spending report caused the delay in its quarterly reporting.

The IRS advised us that, although the initial spend plan provided to Congress specified the need for 5,020 additional full-time equivalent (FTE) employees, in general, the employees who worked in support of the coronavirus response in FY 2020 were preexisting employees. In the IRS’s September 30, 2020, spend plan update, the IRS increased its total FTE estimate for its coronavirus response efforts from 5,020 FTEs to 5,404 FTEs. The IRS also advised us that, through hiring or devoting current employees to coronavirus response efforts, it has dedicated 2,144 FTE of the 5,404 total FTEs estimated it would need.

The initial spend plan submitted by the IRS on May 27, 2020, identified 12 overall requirement areas in which the funds would be used and included a cost estimate for each requirement area in total and by fiscal year. Examples of the requirement areas include funding needed for increased call volumes, printing and mailing of notices, and system and programming updates. The September 30, 2020, spending report and updated spend plan identified 18 spending requirements, an increase of six from the initial spend plan and included a requirement area for employee awards and overtime. However, the spending report provided to Congress only reported actual expenditures at the appropriation level, not by the 18 requirement areas.

During its ongoing work, TIGTA identified three areas in which the IRS could improve tracking of its coronavirus response funding. Specifically, the IRS should consider reporting actual expenditures by requirement area and report FTEs budgeted and dedicated by requirement area. In addition, the IRS should update the employee awards and overtime budget amount reported to include all budgeted funds for this activity. The IRS’s spend plan currently underestimates these costs because the calculation does not include all previously budgeted funds for this activity.

What TIGTA Recommended

This report was prepared to provide interim information only. Although TIGTA has included preliminary observations and areas for IRS consideration, TIGTA is not making any recommendations at this time.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

May 5, 2021

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

A handwritten signature in blue ink that reads "Michael E. McKenney".

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Interim Audit Report – Status of Coronavirus Response Funding
(Audit # 202010625)

This report presents the results of our review to evaluate controls implemented by the Internal Revenue Service (IRS) to ensure that the \$765.7 million in appropriated funds received for its coronavirus response is adequately tracked and used only for the intended purpose. This audit has two phases, and this is the interim report on the status of the IRS's coronavirus response funding as of September 30, 2020.¹ This review is part of our Fiscal Year 2021 Annual Audit Plan and addresses the major management and performance challenge of *Responding to the COVID-19 Pandemic*.

This report was prepared to provide information only. Therefore, we made no recommendations in the report. However, we provided IRS management officials with an advance copy of this report for review and comment prior to issuance.

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

¹ We are issuing this interim audit report to provide information on the status of the IRS's coronavirus response funding as of September 30, 2020. A subsequent report is planned for issuance in Fiscal Year 2022 that will provide updates to the information in this report and the status of the IRS's coronavirus response funding as of September 30, 2021, as well as the controls over the funds.

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Background

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)¹ was enacted on March 27, 2020, and is the largest economic rescue package in U.S. history, providing for more than \$2 trillion in economic relief. The Act was passed in response to the Coronavirus Disease 2019 (COVID-19) outbreak and its impact on the economy, public health, State and local governments, individuals, and businesses.

As part of the CARES Act, Title II and Title V, the Internal Revenue Service (IRS) received \$750.7 million in appropriated funds for spending related to its coronavirus response.² In addition, the IRS received an additional \$15 million as part of emergency supplemental appropriations for Fiscal Year (FY) 2020 under the Families First Coronavirus Response Act, for a total of \$765.7 million.³ The IRS has the option of using CARES Act funds in either FY 2020 or FY 2021, while Families First Coronavirus Response Act funds can be spent through FY 2022.

Congress allocated the funding within these acts to the IRS Taxpayer Services, Enforcement, and Operations Support appropriations. The Taxpayer Services appropriation provides funding for programs that focus on helping taxpayers understand and meet their tax obligations, while the Enforcement appropriation supports the IRS's examination and collection efforts. The Operations Support appropriation provides funding for functions that are essential to the overall operation of the IRS, such as infrastructure and information services.

One of the significant CARES Act provisions involved the IRS issuing recovery rebates, also referred to as Economic Impact Payments (EIP), of \$1,200 per individual (\$2,400 to couples filing a joint return) and \$500 for each qualifying dependent. The payments were to be issued to all U.S. residents with income below certain threshold amounts who met certain other criteria, such as having a work-eligible Social Security Number.⁴

The CARES Act also included a requirement that a spend plan must be submitted to Congress detailing the expected use of coronavirus response funding, and agencies that received the funding are required to submit quarterly reports to Congress detailing the actual expenditure of coronavirus response funding. Finally, transfers of funding between appropriations require advance Congressional notification. Figure 1 illustrates the process the IRS used in reporting on the funding it received for the Coronavirus response.

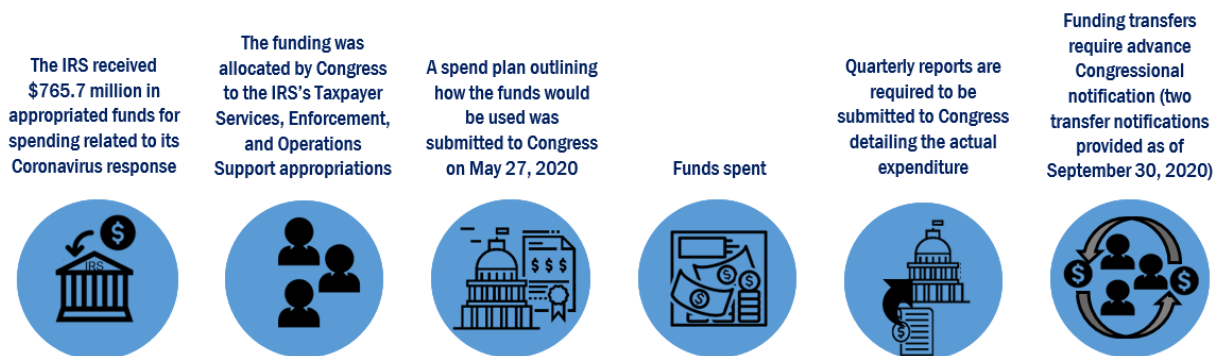
¹ Pub. L. No. 116-136 (Mar. 27, 2020).

² Funding was designated for Taxpayer Services, Enforcement, Operations Support, and an Administrative Provision. Funds will remain available until September 30, 2021.

³ Pub. L. No. 116-127 (Mar. 18, 2020).

⁴ Congress later passed the Consolidated Appropriations Act, 2021 (Including Coronavirus Stimulus & Relief) that provided for an additional EIP of \$600 to eligible individual taxpayers. Pub. L. No. 116-260 (Dec. 27, 2020).

Figure 1: Process Used in Reporting on Coronavirus Response Funding



Source: Treasury Inspector General for Tax Administration (TIGTA) analysis of the CARES Act and Families First Coronavirus Response Act.

This audit is one in a series of audits being conducted by TIGTA as part of our oversight role of the IRS's response to the coronavirus pandemic, including implementation of the applicable CARES Act provisions.⁵ TIGTA is issuing this interim audit report to provide information about the status of coronavirus response funding received by the IRS as of September 30, 2020. We plan to issue a subsequent report later in FY 2022. This subsequent report will provide updates to the information in this report as well as more specific information on how the IRS used the funding it received for its Coronavirus response efforts.

Results of Review

Status of Coronavirus Response Funding

As of September 30, 2020, the IRS spent \$438.5 million of the \$765.7 million in appropriated funds it received for its coronavirus response, with \$327.2 million still available for use. We found that the IRS provided an initial Coronavirus Response Discretionary Spend Plan (hereafter referred to as a "spend plan") to Congress, as required, describing its planned use of the \$765.7 million in coronavirus funding it received. The IRS also provided weekly updates to the Office of Management and Budget on the amount of coronavirus response funding spent.

Coronavirus funding spend plan provided in May 2020

The IRS submitted a plan to Congress on May 27, 2020, detailing how it intended to spend the \$767.5 in Coronavirus funding it received. The IRS did not, however, provide Congress a quarterly report of its actual coronavirus response funding expenditures (hereafter referred to as a "spending report") through June 30, 2020, as required. The first quarterly spending report provided to Congress was through September 30, 2020. This report was provided in December 2020 and also included an updated spend plan. The IRS advised us that ongoing discussions with the Department of the Treasury over what information should be included in the spending report caused the delay in its quarterly reporting. The IRS's budget monitoring

⁵ TIGTA, 2021 Annual Audit Plan.

also included providing weekly status reports to the Office of Management and Budget summarizing spending of coronavirus response funds.

The spend plan submitted by the IRS on May 27, 2020, identified 12 overall requirement areas in which the funds would be used and included a cost estimate for each requirement area in total and by fiscal year. The requirement areas included:

The IRS noted in its spend plan that, in developing cost estimates, it considered its prior experience in making payments of \$600 to qualifying Americans per the Economic Stimulus Act of 2008.

1. Service Calls and Taxpayers Support (\$222.4 million) – costs associated with funding 3,375 full-time equivalent (FTE) employees (which includes hiring 975 FTEs in 2020) to process increased taxpayer call volumes primarily related to EIPs.⁶
2. Printing, Postage, and Information Notices for the Stimulus Rebate (\$137 million) – costs associated with sending notices to taxpayers eligible for EIPs.
3. Programming, Applications, Systems (\$130 million) – costs associated with system and programing changes needed to support various tax law changes related to the CARES Act, including those needed to issue to EIPs.
4. Stimulus Return Processing (\$90 million) – costs associated with funding 1,215 FTEs needed to process increased return filings as a result of various tax law changes in the CARES Act and to address the extended return filing date.
5. Verification and Collection (\$70.5 million) – costs associated with funding 400 FTEs (which includes hiring 240 FTEs) to perform compliance activities addressing tax law changes related to the CARES Act.
6. Paper Check Issuance (\$38 million) – costs associated with mailing paper EIP checks.
7. Continuity of Operations (\$35 million) – costs associated with purchasing laptops, wireless devices, and software licenses in support of employee telecommuting.
8. Other Needs (\$21.6 million) – costs associated with ensuring that facilities are safe for IRS employees, enhancing employee electronic learning, and issuing contracts to address various aspects of the IRS's coronavirus response efforts.
9. Printing, Postage, and Information Notices for the Form 941, *Employers Quarterly Federal Tax Return* (\$10 million) – costs associated with issuing, printing, and mailing informational notifications addressing the various tax law changes related to the CARES Act.
10. Forms and Publications (\$6 million) – costs associated with interpreting provisions and updates to forms and publications. This work includes recovery efforts related to work that was delayed due to the coronavirus.

⁶ An FTE is a measure of labor hours in which one FTE is equal to eight hours multiplied by the number of compensable days in a particular fiscal year.

11. Taxpayer Advocate (\$3.2 million) – costs associated with funding 30 FTEs to help taxpayers resolve issues arising from various tax law changes related to the coronavirus response.
12. Program Management (\$2 million) – costs associated with developing an overall strategy to ensure that the IRS implements the various tax provisions and significant changes related to the coronavirus response

The IRS noted in its spend plan that, in developing cost estimates, it considered its prior experience of making payments of \$600 to qualifying Americans per the Economic Stimulus Act of 2008.⁷ The IRS relied on that experience when developing cost estimates for the CARES Act EIP, including how demand for toll-free services would increase and how many notices the IRS would provide to taxpayers. Staffing for its examination and collection efforts were determined by reviewing the law and creating staffing estimates based on how taxpayers could potentially misuse the various credits and payments.

Several spend plan revisions were needed

Shortly after submitting its original spend plan, the IRS notified Congress on June 18, 2020, that it intended to amend its spend plan to reallocate approximately \$19 million from the Operations Support appropriation to the Taxpayer Services (\$6 million) and Enforcement (\$13 million) appropriations. The reallocation was due to the reduction in planned mailing costs because the initial estimate anticipated sending two notices for the EIPs. However, the IRS subsequently determined that only a single notice was required to inform taxpayers about the EIP. The reallocated \$19 million was to be used to expand fraud and identity theft detection and for special act awards, retention incentives, and overtime pay.

On September 15, 2020, the IRS again notified Congress that it intended to amend its spend plan. The purpose of this amendment was to reallocate approximately \$11.8 million from the Taxpayer Services (\$2.9 million) and Enforcement (\$8.9 million) appropriations back to the Operations Support appropriation. The reallocation was due to a reduction in estimated costs associated with employee awards. The \$11.8 million reallocated to Operations Support was primarily to be used for information technology labor costs.

Figure 2 below is a summary, by appropriation, indicating the IRS's spend plan amounts, revisions, and funds remaining as of September 30, 2020.

⁷ Pub. L. No. 110-185, 122 Stat. 613 (Feb. 10, 2008).

Figure 2: IRS FY 2020 Coronavirus Response Spending by Appropriation

IRS Spend Plan Status	Taxpayer Services	Enforcement	Operations Support	Total Funding
Spend Plan as of May 27, 2020	\$352.9M	\$79.2M	\$333.6M	\$765.7M
Realignment 1 – June 18, 2020	\$6.3M	\$12.6M	\$(18.9M)	
Realignment 2 – September 15, 2020	\$(2.9M)	\$(8.9M)	\$11.9M	
Spend Plan as of September 30, 2020	\$356.3M	\$82.9M	\$326.6M	\$765.7M
Spending Through September 30, 2020	\$180.6M	\$8.6M	\$249.4M	\$438.5M
Balance Remaining	\$175.7M	\$74.3M	\$77.2M	\$327.2M

Source: IRS September 30, 2020 spending report and updated spend plan. Information presented may not sum due to rounding.

The IRS spent more than one-half of Coronavirus Response funding as of the end of FY 2020

The IRS reported in its September 30, 2020, quarterly spending report and updated spend plan to Congress that it spent \$438.5 million (57 percent) of the \$765.7 million appropriated funds it received for its coronavirus response, with \$327.2 million still available for use. The quarterly report also provided updated information on the IRS requirement area budget estimates. The September 30, 2020, updated spend plan identified 18 requirement areas, an increase of six from the May 27, 2020, initial spend plan. The six new or expanded requirement areas were:

1. Vendor Support (\$25 million) – costs associated with printing and mailing approximately 36 million backlogged and deferred notices to taxpayers.
2. Special Act/Retention Incentive and Overtime (\$8.4 million) – costs associated with providing retention incentives and special act awards to employees who voluntarily came back to work on-site to support critical functions and critical positions requiring physical presence in IRS facilities. In addition, the IRS is paying overtime to employees who directly support coronavirus response activities.
3. Expand Fraud and ID Theft (\$8.3 million) – costs associated with enhancing the IRS’s ability to analyze entities with employment tax requirements and filings in order to identify patterns of noncompliance and optimize case selection activities.
4. IT Additional Labor Needs (\$8 million) – costs associated with critical CARES Act information technology projects to continue without delay or diverting resources from other essential information technology needs.

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5. EIP Outreach (\$4.3 million) – costs associated with issuing a notice to eligible taxpayers of EIPs who have not otherwise filed a claim.
6. Continuity of Operations – expanded to include separate amounts for the continuity of operations activities funded by the Cares Act (\$22 million) and Families First Coronavirus Response Act (\$15 million).

However, the update provided to Congress only reported actual expenditures at the appropriation level, not by the 18 requirement areas. Figure 3 is a summary of the updated estimated cost information provided by requirement area.

Figure 3: IRS Coronavirus Response Budget by Requirement Area



Source: IRS September 30, 2020, spending report and updated spend plan.

Status of hiring associated with coronavirus response efforts

In its May 27, 2020, spend plan, the IRS stated that its coronavirus response efforts would require 5,020 FTEs. Figure 4 identifies the IRS's FTE needs by requirement area.

Figure 4: Initial FY 2020 Coronavirus Response FTE Needs by Funding Requirement Area

Coronavirus Funding Requirement With Associated FTE Identified per Initial Spend Plan	Total FTEs Needed
Service Calls & Taxpayer Support	3,375
Stimulus Return Processing	1,215
Verification & Collection	400
Taxpayer Advocate	30
Total FTEs	5,020

Source: IRS May 27, 2020, spend plan.





The IRS advised us that, although the spend plan provided to Congress specified the need for 5,020 additional employees, in general, the employees who worked in support of the coronavirus response in FY 2020 were preexisting employees. For example, these preexisting employees included seasonal employees funded by the Taxpayer Services appropriation (IRS's seasonal workforce year was extended for FY 2020).

In addition, the IRS noted that, even in cases in which new employees were hired as part of the overall coronavirus response effort, those employees were not always performing work related to the coronavirus response; sometimes experienced current employees are assigned to perform the work related to the coronavirus response, and new employees are hired to perform those employees' prior work. This includes 377 new enforcement personnel who were hired from July through September 2020.

In its September 30, 2020, spend plan update, the IRS increased its total FTE estimate for its coronavirus response efforts from 5,020 FTEs to 5,404 FTEs. The IRS also advised us that it dedicated 2,144 FTEs of the total 5,404 FTEs it estimated it would need. Figure 5 below indicates FTEs planned and dedicated by appropriation as of September 30, 2020.⁸ Similar to how the IRS reported the expenditures, the budgeted and dedicated FTEs are reported by appropriation and not by the 18 requirement areas.

⁸ The IRS issued internal guidance requiring that employees performing work related to the coronavirus outbreak on a part-time or full-time basis charge their hours to designated accounting codes in its payroll system. For those employees who cannot charge time to coronavirus funding directly in the system themselves, an adjustment is made after the fact in the IRS's general ledger.

Figure 5: IRS FY 2020 Coronavirus Response FTE Status by Appropriation

IRS Spend Plan FTE Status	Taxpayer Services 	Enforcement 	Operations Support 	Total Funding 
Planned FTEs	4,689	500	215	5,404
FTEs Dedicated as of September 30, 2020	-1,904	-25	-215	-2,144
FTEs Remaining	2,785	475	0	3,260

Source: IRS September 30, 2020, spending report and updated spend plan ..

Employee awards and overtime spending exceeded the spend plan budget

One of the new requirement areas was for employee awards and overtime. In the initial spend plan, employee awards and overtime were not separately identified. Our analysis of the IRS Integrated Financial System indicated total personnel compensation associated with the IRS’s coronavirus response funding was \$148.5 million as of September 30, 2020.⁹ This includes \$12.7 million for employee awards (\$6.8 million) and employee overtime (\$5.9 million). The total spent on employee awards and overtime exceeded the IRS’s budgeted spend plan amount of \$8.4 million. This occurred because, when the new requirement area for employee awards and overtime (Special Act/Retention Incentives and Overtime) was incorporated into the budget, the calculation of the budgeted amount did not include all previously spent funds for this activity.

Preliminary Observations

During our ongoing work, we identified three areas in which the IRS could improve tracking of its coronavirus response funding. In its quarterly spending reports, the IRS should consider tracking and including information on funds spent and funds remaining for each of the 18 requirement areas. In developing its initial coronavirus response spend plan, the IRS identified 12 overall requirement areas in which the funds would be used, and included a cost estimate for each requirement. The September 30, 2020, updated spend plan identified 18 requirement areas, an increase of six areas. However, in the September 30, 2020, spending report, actual expenditures were only reported at the appropriation level, which does not allow for a comparison of budgeted amounts to actual spending information at the requirement area level. Tracking actual expenditures by requirement area would allow the IRS and Congress to better validate the reliability of estimates, more quickly identify requirement areas with potential shortages or surpluses of funds, and support the timely reallocation of funds as needed.

The IRS should also consider including information on FTEs (budgeted and dedicated) by requirement area in its quarterly spending reports. The IRS advised us that, in developing the initial and revised budget and associated 18 requirement areas, input was solicited from key

⁹ The Integrated Financial System is the IRS’s administrative accounting system.

internal stakeholders responsible for implementing the agency's coronavirus response efforts, and adjustments were made based on their feedback. Although the IRS advised us that it calculated the FTEs needed to accomplish each requirement area when it developed its original spend plan, information on FTEs budgeted and realized by requirement area was not included in any of its subsequent budget updates. Similar to tracking actual expenditures by requirement area, tracking actual FTEs by requirement area would allow the IRS and Congress to better validate the reliability of FTE estimates, more quickly identify requirement areas with potential shortages or surpluses of FTEs, and support the timely reallocation of FTEs as needed.

Finally, the IRS should update the budget amount reported for the Special Act/Retention Incentive and Overtime requirement area to include all budgeted funds for this activity. This would provide the users of the update with more accurate information on the amount of Special Act/Retention Incentive and Overtime budgeted.

A fundamental component of Federal budgeting is the periodic reporting of information on spending against plans so that management has credible, up-to-date information for monitoring and decision-making. By including additional information, the IRS would improve the usefulness and tracking of its coronavirus response funding for both internal and external stakeholders.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to evaluate controls implemented by the IRS to ensure that the \$765.7 million in appropriated funds received for its coronavirus response is adequately tracked and used only for the intended purpose. To accomplish our objective, we:

- Identified and reviewed relevant policies and procedures over the tracking and reporting of coronavirus response funding by the IRS.
- Analyzed the methodology used by the IRS in 1) developing its coronavirus response funding spend plan and 2) monitoring the plan's execution.
- Reviewed any guidance provided by the Office of the Chief Financial Officer to the business operating divisions on developing estimates for the coronavirus response spend plan.
- Evaluated the status of the IRS's coronavirus response funding as of September 30, 2020.

Performance of This Review

This review was performed with information obtained from the Office of the Chief Financial Officer located in Washington, D.C., during the period July 2020 through March 2021. 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.

Major contributors to the report were Heather Hill, Assistant Inspector General for Audit (Management Services and Exempt Organizations); LaToya Penn, Director; Anthony Choma, Audit Manager; Kanika Kals, Lead Auditor; and Carolyn deGuzman, Auditor.

Validity and Reliability of Data From Computer-Based Systems

We performed the following testing to assess the reliability of data from the Integrated Financial System. We evaluated the data by (1) comparing information extracted to reports produced by the agency, (2) evaluating extracted data for inconsistencies and unexpected values, (3) reviewing information about the system that produced the data, and (4) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

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: the IRS's policies and

procedures for estimating program costs related to its coronavirus response, tracking coronavirus response funding, and reporting to stakeholders on its coronavirus response spending. We evaluated these controls by interviewing IRS management, analyzing statutory reporting requirements, and reviewing documentation supporting the process used to estimate and track coronavirus response spending during FY 2020.

Appendix II

Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
EIP	Economic Impact Payment
FTE	Full-Time Equivalent
FY	Fiscal Year
IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration



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