



Treasury Inspector General for Tax Administration Office of Audit

THE APPLICATIONS DEVELOPMENT FUNCTION'S QUALITY ASSURANCE PROGRAM OFFICE CAN MAKE ITS PROCESSES MORE EFFECTIVE

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Highlights

Highlights of Report Number: 2011-20-007 to the Internal Revenue Service Chief Technology Officer.

IMPACT ON TAXPAYERS

The mission of the Applications Development function's Quality Assurance Program Office is to assure product compliance, drive process improvement, and promote quality awareness. Ensuring the quality of development activities helps the Modernization and Information Technology Services (MITS) organization deliver services and solutions that drive effective tax administration to ensure public confidence.

WHY TIGTA DID THE AUDIT

This audit was initiated at the request of the MITS organization. The overall objective was to determine whether the Applications Development function's Quality Assurance Program Office ensures development projects implement a coordinated set of activities that conform to organizational policies, processes, and procedures that meet the standards of the Software Engineering Institute's Capability Maturity Model Integration (CMMI) - Development maturity level 2.

WHAT TIGTA FOUND

The Quality Assurance Program Office generally meets the CMMI-Development maturity level 2 requirements. The Applications Development function updated the role of the Quality Assurance Program Office in April 2007. The update resulted in a directive that established authority and responsibility for the performance of quality assurance activities across the Applications Development function.

The Quality Assurance Program Office implemented a comprehensive plan to assess the Applications Development function's products and services. It employs qualified specialists to perform its audits and provides the Applications Development function feedback about its organizational practices.

Currently, the Applications Development function is the only activity in the MITS organization with a Quality Assurance Program Office. Transitioning to a MITS-wide Quality Assurance Program Office will help the MITS organization achieve its goal of reaching CMMI-Development maturity level 3.

The products and documents created generally met the Quality Assurance Program Office guidelines. However, the guidelines do not require approval signatures and dates on the products by the appropriate Applications Development function managers. Also, the Quality Assurance Program Office did not effectively maintain all necessary documentary evidence to assess and support the reported audit results.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Chief Technology Officer: 1) expand the scope of the Quality Assurance Program Office to provide coverage across the MITS organization; 2) implement procedures to officially approve its products and guidance documents; 3) improve the guidance to include requirements that assure an informative, accurate, and appropriate perspective in reporting; and 4) further develop the peer review guidance to help ensure audit reports are supported by sufficient, competent, and relevant evidence.

In their response to the report, IRS officials agreed with TIGTA's recommendations. The IRS plans to:

1) evaluate expanding the scope of the Quality Assurance Program Office; 2) modify its reporting procedures and templates to include approvals; 3) strengthen the language relative to the reporting of the audit findings and ensure, when possible, that the audit's results are input into the database; and 4) strengthen the language relative to the peer review process and analyze the checklist to ensure it includes all appropriate issues for review.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/auditreports/2011reports/201120007fr.pdf>.