



Treasury Inspector General for Tax Administration Office of Audit

THE VOLUNTEER PROGRAM MANAGEMENT INFORMATION SYSTEM HAS IMPROVED, BUT BETTER CONTROLS ARE NEEDED TO ENSURE DATA RELIABILITY

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Highlights

Highlights of Audit Number: 2012-40-021 to the Internal Revenue Service Commissioner for the Wage and Investment Division.

IMPACT ON TAXPAYERS

The IRS through its Stakeholder Partnerships, Education, and Communication (SPEC) function provides outreach and education by combining resources and goals with other organizations. The implementation of the SPEC Total Relationship Management System (SPECTRM), the database used to provide SPEC function management information, has improved access to Volunteer Program information. However, data are entered manually and the SPECTRM does not maintain historical data, it is only a snapshot of current operations, and it does not capture all the Volunteer Program activities. Accurate system information is essential to ensure effective taxpayer service.

WHY TIGTA DID THE AUDIT

Prior TIGTA reports identified that the SPEC function's prior database provided limited data and the data were not always accurate. The SPECTRM was deployed in Fiscal Year 2010 to replace the prior system. The objective of the audit was to determine the accuracy of the SPECTRM and if it is meeting the IRS's expectations.

WHAT TIGTA FOUND

The implementation of the SPECTRM was successful and has improved access to Volunteer Program information, providing easier access and generating more management reports. Implementing the SPECTRM appears to have generally accomplished the SPEC function's goals for its new management information system.

However, the SPECTRM does not capture information necessary to compare expectations to accomplishments, and does not interface with forms—it requires that information from forms be manually input. Additionally, a review of 600 forms related to 135 Volunteer Program

sites showed 91 (67 percent) sites had data on at least one of the three forms reviewed that did not match the data on the SPECTRM.

WHAT TIGTA RECOMMENDED

TIGTA recommended the IRS consider modifying the SPECTRM to accept direct uploads of electronic forms from SPEC function employees and strengthen controls to require that Volunteer Program information is validated periodically throughout the filing season to ensure it is timely and accurately entered into the SPECTRM.

In their response to the report, IRS officials agreed with the recommendations. The IRS plans to determine the feasibility of uploading data from electronic forms. Concerning the second recommendation, the IRS stated there are several requirements in place to validate SPECTRM data, including the Internal Revenue Manual.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/auditreports/2012reports/201240021fr.pdf>

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