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IRM/General Government Division Issue Area Plan

Fiscal Years 1994-96



Foreword

The Information Resources Management—General Government Division issue area is one of the General Accounting Office's 35 issue areas. Relying heavily on consultation with congressional committees, as well as industry, academia, and agency officials and other experts, GAO develops issue area plans to ensure that its limited resources are directed toward the most important concerns of the Congress. For each issue area, GAO's strategic plan describes the significance of the issues, our objectives, and the focus of our work. GAO serves as a source of timely, accurate information and unbiased analysis for decisionmakers in the Congress and executive agencies. Our work results in such products as reports, briefings, and testimonies.

Budgetary pressures and dissatisfaction with government's performance in information technology have focused attention on the urgent need to reform and modernize the operations of federal agencies.

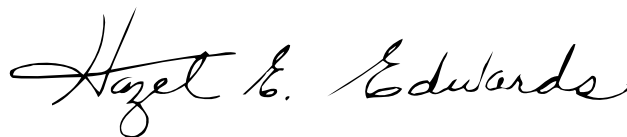
Work in the Information Resources Management—General Government Division issue area focuses on critical information management issues at the Internal Revenue Service (IRS), the Immigration and Naturalization Service (INS), and the U.S. Customs Service. The issue area also covers information management issues at the Federal Bureau of Investigation, Drug Enforcement Administration, Federal Reserve System, Securities and Exchange Commission, Federal Deposit Insurance Corporation, Resolution Trust Corporation, Office of Personnel Management, Postal Service, and District of Columbia. We also review agencies' programs to disseminate information to the public, such as Census Bureau and Government Printing Office programs.

The principal issues in the information resources management—general government area are

- ensuring that IRS' multibillion dollar tax systems modernization (TSM) initiative will result in a virtually paperless tax processing system that makes taxpayer information available to IRS employees wherever and whenever it is needed;
- reducing the financial burden that illegal aliens place on social services, education, and health-care systems by finding more effective ways for INS to identify these individuals;
- ensuring that Customs' ongoing modernization efforts will better enable the agency to serve the public and enforce trade laws; and

- reducing the risk of unauthorized access to government systems.

In the pages that follow, we describe planned work on these issues. Because events may significantly affect even the best of plans, our planning process allows for updating the plan and responding quickly to emerging issues. If you have any questions or suggestions about this plan, please call me at (202) 512-6419.

A handwritten signature in black ink that reads "Hazel E. Edwards". The signature is written in a cursive style with a large initial 'H' and 'E'.

Hazel E. Edwards
Director
Information Resources Management—
General Government Issues

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Table I: Key Issues

Issue	Significance
Tax policy and administration: How can IRS design, acquire, and maintain computerized systems that streamline operations and are secure?	By the end of fiscal year 1995, IRS will have spent over \$2.5 billion on its \$8 billion TSM initiative to streamline selected tax processing functions. Yet, the overall design of TSM remains incomplete, and IRS is continuing to automate existing functions with limited demonstration of how or if the pieces of the system will fit together to improve tax processing. Given such concerns and budget constraints, the Congress reduced IRS' fiscal year 1995 budget request by \$339 million. In making decisions on IRS' fiscal year 1996 budget, the Congress will need to know whether the management of TSM has improved.
Administration of justice: What are the barriers to effectively using information at key law enforcement agencies and what changes are needed to enhance law enforcement efforts?	<p>Customs and INS have significant roles in guarding the nation's borders.</p> <p>Customs' ability to combat unfair trade practices and protect the American public from unsafe goods has been hampered by a poor organizational structure, paper-intensive business processes, and outdated automated systems. The Modernization Act, which was part of the North American Free Trade Agreement (NAFTA), removes legislative constraints that required importers to submit paper documents for each import transaction and allows for electronic submission of documents. In response to the act, Customs is reorganizing and modernizing its systems. Congressional oversight committees are concerned about the implementation of the systems modernization project—a process that is estimated to cost about \$100 million.</p> <p>In fiscal year 1993, the estimated cost to provide public education to undocumented alien children in seven states exceeded \$3 billion, while the cost to incarcerate criminal aliens totaled nearly \$500 million. Controlling these types of costs depends on INS' ability to quickly determine whether aliens are eligible for U.S. public education, employment, and social programs and its ability to identify and deport criminal aliens. Aided with almost \$158 million authorized under the 1994 Violent Crime Control and Law Enforcement Act, INS is embarking on a number of information system projects designed to help the agency accomplish its mission more effectively. The Congress will need to know whether the implementation of these projects will improve INS' enforcement efforts.</p>

Table I: Key Issues

Objectives

- Assess IRS' progress toward developing a modernized system for tax administration and provide the Congress with information needed to oversee and gauge the effectiveness of TSM.
- Identify security needs in current systems that contain taxpayer data.

Focus of work

- Assess whether total system development plans adequately address TSM business requirements and incorporate appropriate technical guidelines or standards.
- Review budget and schedules for TSM projects.
- Review information access controls to protect against unauthorized tax data disclosure.
- Review Treasury's efforts to implement a departmentwide communications network.

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- Assess Customs' progress toward modernizing and redesigning its systems.
 - Improve domestic security by providing the Congress with alternatives for identifying illegal and criminal aliens.
 - Provide information to the Congress on Federal Bureau of Investigation and telecommunications industry actions to ensure wiretapping capabilities.
 - Assess the effectiveness of the judicial branch's criminal debt collection system.

- Review status of Customs' systems modernization and redesign efforts.
- Review management of criminal alien information.
- Review technology available for identifying aliens.
- Review costs of modifying the public telephone network to preserve wiretapping capabilities.
- Review the courts' efforts to develop a centralized criminal debt collection system.

Table II: Planned Major Work

Issue	Planned major job starts
Tax policy and administration	<ul style="list-style-type: none">—Review IRS' management of TSM. —Identify the costs, benefits, and schedules of the projects that make up TSM and determine the implications for the TSM fiscal year 1996 budget request. —Review IRS' document processing system. —Review status of IRS' systems security. —Examine Treasury's efforts to implement its planned Treasury communications system
Administration of justice	<ul style="list-style-type: none">—Review Customs' planned modernization of its automated commercial system. —Review technology available for identifying aliens. —Review costs of modifying the public telephone network to preserve wiretapping capabilities.

Table III: GAO Contacts

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