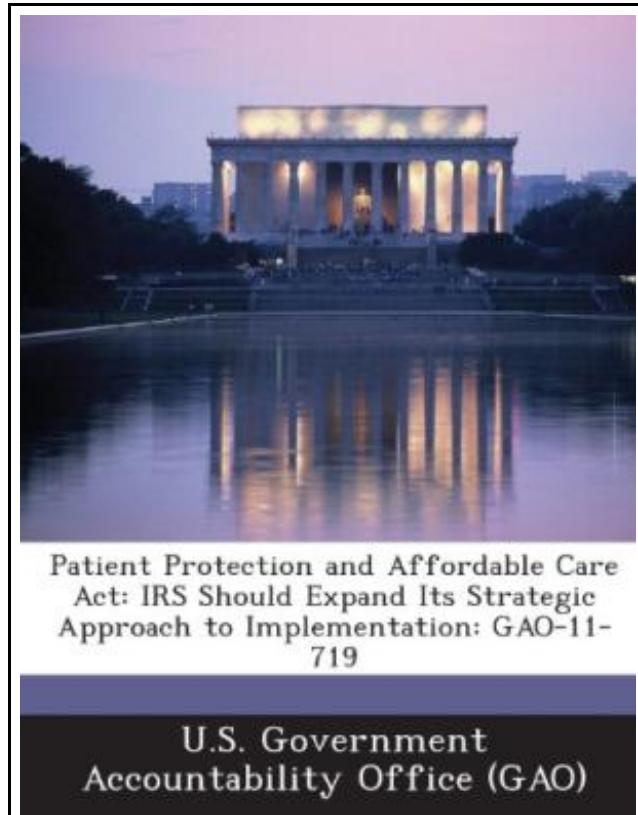


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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 74 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. This report discusses the briefing we gave on June 8, 2011, as well as subsequent comments from the Internal Revenue Service (IRS). We gave this briefing in response to Congressional request that we assess IRSs planning to implement its responsibilities under the Patient Protection and Affordable Care Act (PPACA). The report (1) describes IRSs PPACA responsibilities and effective dates and (2) assesses the extent to which IRS, in planning PPACA implementation, is following leading practices in four areas--developing an overall management structure (including goals and performance measures), estimating and tracking costs, assuring compliance with the new law while minimizing burden, and managing risk. In summary, IRS has responsibilities in the implementation of 47 PPACA provisions with effective dates through 2018. In planning to implement these provisions, IRS has generally followed leading practices. Top leadership has been involved; cost estimates for information technology projects have specified ground rules and assumptions, data sources, and supporting calculations; work has started on compliance controls; and risks are being identified and analyzed at the individual project level. However, IRS could improve aspects of its planning, particularly at an agencywide or strategic level. IRS defines strategic-level goals and project plans in multiple documents without integrating the goals or plans, IRS has no timeline for developing performance measures and collecting associated data, a cost estimate for all of the PPACA program has not been provided, and the risk management framework does not assure that all risks, especially strategic-level risks, are identified and analyzed. While implementation for some provisions is years away, making improvements to the planning process now would reduce risks and might minimize future problems. Hence, we are recommending that the Commissioner of Internal Revenue take the...

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