



## Patient Protection and Affordable Care ACT: IRS Should Expand Its Strategic Approach to Implementation: Gao-11-719

By-

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...

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