

IRS's Rapid AI Scale-Up for Audit Selection — GAO Finds a Twelfefold Jump in Use Cases and Serious Governance Gaps

AI in the Public Sector · Good practice · United States of America

Quality score: 53/100

Evidence strength: Observational / pre–post

Summary

The IRS grew from 10 to 126 active AI use cases between 2022 and mid-2025 to flag high-risk tax returns for audit, but a March 2026 GAO report found an incomplete AI inventory, unmeasured benefits, and skills gaps worsened by a 25,000-person workforce cut.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	1/3
Transparency, fairness & accountability	1/3
Transferability / demonstrated replication	2/3
Scalability beyond pilot	3/3
Governance, capability & sustainability	1/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-08-14

U.S. Internal Revenue Service (reviewed by the U.S. Government Accountability Office) — accessed 2026-08-14

GAO-26-107522 — Artificial Intelligence: IRS Actions Needed to Address Skills Gaps, Information Quality, and Strategic Management — accessed 2026-08-14

GAO Blog — Inside the IRS's Use of Artificial Intelligence — accessed 2026-08-14

Money.com — The IRS Is Testing AI Tools to Decide Who Gets Audited — accessed 2026-08-14

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