



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.31.1

SEPTEMBER 9, 2026

EFFECTIVE DATE

(09-09-2026)

PURPOSE

- (1) This transmits revised IRM 2.31.1, LeanIRS Enterprise Delivery Framework. The purpose of this revision is to establish LeanIRS as the Internal Revenue Service (IRS) enterprise delivery framework and transition the IRS from the One Solution Delivery Life Cycle (OneSDLC) delivery model to the LeanIRS.

BACKGROUND

- (1) LeanIRS replaces the OneSDLC operating model with a modern enterprise framework that supports planning, governance, delivery, operations, and continuous improvement.
- (2) Detailed implementation guidance, templates, playbooks, governance practices, and working-level instructions are maintained on the LeanIRS Confluence site.

MATERIAL CHANGES

- (1) Revises IRM 2.31.1 to establish LeanIRS as the enterprise delivery framework.
- (2) Removes OneSDLC-specific delivery states, review constructs, and exhibits.
- (3) Replaces detailed operating procedures with high-level policy and enterprise guidance.
- (4) Adds references to the LeanIRS Confluence site as the authoritative source for implementation guidance.

EFFECT ON OTHER DOCUMENTS

IRM 2.31.1, One Solution Delivery Life Cycle (OneSDLC) Guidance, is revised to establish LeanIRS as the enterprise delivery framework. References to OneSDLC will be updated or retired as part of the LeanIRS transition.

AUDIENCE

This IRM applies to the Information Technology (IT) organization.

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2.31.1

LeanIRS Enterprise Delivery Framework

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2.31.1.1
(07-27-2026)
**Program Scope and
Objectives**

- (1) LeanIRS provides the enterprise framework for product, service, software, and technology delivery across the Internal Revenue Service (IRS) Information Technology (IT) organization. LeanIRS supports organizational transformation by establishing a common operating model that promotes alignment between strategy, planning, delivery, operations, and continuous improvement.
- (2) The purpose of LeanIRS is to improve the delivery of business value through an integrated enterprise framework that supports strategic planning, portfolio management, governance, product and service delivery, cybersecurity, privacy, operations, maintenance, modernization, and retirement of IT products, services, and technology capabilities.
- (3) LeanIRS supports enterprise transformation by providing a scalable framework that enables:
 - Alignment of strategic priorities with execution and delivery activities
 - Product and service-oriented planning and management
 - Cross-functional collaboration across business and IT organizations
 - Continuous improvement through measurement, feedback, and learning
 - Workforce development through training, coaching, mentoring, and knowledge sharing
 - Adaptability to evolve business, operational, technology, and customer needs
 - Compliance with applicable federal laws through integrated governance and evidence-based delivery
 - Delivery decisions are supported by measurable outcomes and continuous verification
- (4) LeanIRS establishes enterprise-level policy, governance, standards, and delivery expectations while allowing organizations to tailor implementation practices consistent with approved LeanIRS guidance.
- (5) The audience for LeanIRS includes individuals involved in strategic planning, portfolio management, product management, service delivery, software and systems development, cybersecurity, infrastructure, operations, governance, financial management, acquisition, oversight, enterprise architecture, DevSecOps, privacy, records management, and risk management.
- (6) Organizational leadership designated by the Chief Information Officer (CIO) is responsible for governance, administration, and continuous improvement of the LeanIRS framework.
- (7) The Chief Information Officer (CIO) is the executive sponsor and program owner for LeanIRS.
- (8) The primary stakeholders are all IRS Information Technology organizations, IRS Business Operating Divisions (BOD), and other stakeholders participating in the planning, delivery, operation, maintenance, or governance of IT products, services, and capabilities.
- (9) The goal of LeanIRS is to establish a sustainable enterprise delivery framework that improves organizational effectiveness, enables value delivery, supports continuous improvement, and advances IRS strategic objectives.

2.31.1.1.1
(07-27-2026)
Background

- (1) LeanIRS was established to provide a unified enterprise framework for planning, governing, delivering, operating, and continuously improving IRS Information Technology products, services, and capabilities.
- (2) LeanIRS supports IRS modernization and organizational transformation efforts by providing a common set of principles, governance structures, and operational practices that promote alignment between strategic objectives and execution activities.
- (3) Detailed LeanIRS policies, standards, procedures, practices, roles, responsibilities, artifacts, implementation guidance, templates, playbooks, automated workflows, and digital evidence repositories are maintained separately from this IRM. Additional implementation guidance is available on the LeanIRS Confluence site available at: <https://confluence.enterprise.irs.gov/spaces/IER/pages/110003722/LeanIRS>.
- (4) LeanIRS governance, implementation guidance, and supporting documentation are maintained by the responsible program office under the direction of Strategy and Product Management.

2.31.1.1.2
(07-27-2026)
LeanIRS Overview

- (1) LeanIRS DevFlow is the IRS next-generation software delivery framework. It replaces OneSDLC as a complete modernization rather than a tailored implementation. LeanIRS is designed to reduce process burden, align Solution Domains around common ways of working, and integrate planning, delivery, compliance, and learning across the enterprise.
- (2) LeanIRS aligns priorities across three critical layers: Executive leadership, Product Teams (Team of Teams), and Delivery Teams. This structure supports enterprise direction, product ownership, and self-managed delivery execution.
- (3) LeanIRS is engineer-centric, agile-compatible, and tool-integrated. It emphasizes minimum viable governance, solution-domain ownership of backlogs, automated evidence generation, lightweight documentation, and continuous improvement.
- (4) Detailed implementation guidance is maintained on the LeanIRS Confluence site and is the authoritative source for living practices, templates, governance notes, and working-level instructions.
- (5) Additional LeanIRS overview guidance is available on the LeanIRS Confluence site available at: <https://confluence.enterprise.irs.gov/spaces/IER/pages/110003722/LeanIRS>.

2.31.1.1.3
(07-27-2026)
Enterprise Governance

- (1) LeanIRS governance establishes enterprise guardrails, decision rights, and escalation pathways for strategic planning, intake, prioritization, and delivery oversight.
- (2) Governance is supported by the IT Executive Steering Committee, the IT Center of Excellence, Domain Governance Boards, and Responsible Engineering forums. These bodies provide enterprise oversight and technical direction without duplicating working-level delivery activities.
- (3) LeanIRS governance is intended to be lightweight, transparent, and aligned to value delivery. Governance decisions focus on priorities, dependencies, risk, and alignment of enterprise objectives.

- (4) Additional Governance guidance is available on the LeanIRS Confluence site available at: **Governance - IT Executive Reporting - Confluence**

2.31.1.1.4 (07-27-2026) Compliance Approach

- (1) LeanIRS embeds compliance into delivery through automation, standardized tooling, continuous validation, and evidence generation rather than through heavy manual gatekeeping.
- (2) Development compliance, sometimes referred to as GovOps, supports cybersecurity, privacy, and Section 508 requirements through integrated work practices and tool-supported evidence collection.
- (3) LeanIRS is not a replacement for statutory or regulatory controls. Federal requirements remain mandatory, while the delivery model reduces friction and improves transparency by producing audit-ready evidence as part of normal work.
- (4) Additional Compliance guidance is available on the LeanIRS Confluence site available at: **Compliance (aka GovOps) - IT Executive Reporting - Confluence**

2.31.1.1.5 (07-27-2026) LeanIRS Resources

- (1) Detailed LeanIRS implementation guidance, templates, workflows, governance procedures, playbooks, role descriptions, and lifecycle practices are maintained on the LeanIRS Confluence site.
- (2) Key LeanIRS resources include DevFlow Guidance, Initiate, Sprint Zero / Readiness, Execution, Assessment & Release, Continuous Learning, Structure & Roles, Governance, Compliance (aka GovOps), Templates, and related implementation pages.
- (3) Additional LeanIRS IT – DevFlow guidance is available on the LeanIRS Confluence site available at: **LeanIRS IT - DevFlow Guidance - IT Executive Reporting - Confluence**

