

---

*TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION*

*Office of Inspections and Evaluations*



*The Internal Revenue Service Could  
Reduce Safety, Fire, and Electrical  
Hazards at Selected Facilities*

**April 13, 2017**

**Reference Number: 2017-IE-R005**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

---

*Phone Number* | 202-622-6500

*Email Address* | [TIGTACommunications@tigta.treas.gov](mailto:TIGTACommunications@tigta.treas.gov)

*Website* | <http://www.treasury.gov/tigta>



## Treasury Inspector General for Tax Administration

Inspections and  
Evaluations

# Highlights

Highlights of Report Number: 2017-IE-R005 to the Internal Revenue Service Deputy Commissioner for Operations Support.

### WHY TIGTA DID THIS STUDY

The Internal Revenue Service shall provide safe and healthful places and conditions of employment as required by the Occupational Safety and Health Act and other guidance that governs operations and management of Federal buildings or facilities.

The overall objective of this inspection was to determine whether selected Internal Revenue Service facilities were in compliance with portions of the Occupational Safety and Health Act designed to prevent electrical hazards and hazards that could cause a slip, trip, or fall.

### WHAT TIGTA RECOMMENDED

TIGTA made no recommendations. IRS management did not send a formal response but agreed to the facts of the report.

Issued on April 13, 2017

THE INTERNAL REVENUE SERVICE COULD REDUCE SAFETY, FIRE, AND ELECTRICAL HAZARDS AT SELECTED FACILITIES

### IMPACT ON TAXPAYERS

The Internal Revenue Service needs to provide work places and conditions of employment that are free from hazards across all activities and operations that potentially impact employees, taxpayers, and taxpayers' representatives.

### WHAT TIGTA FOUND

TIGTA conducted unannounced safety inspections at three Internal Revenue Facilities and generally found the facilities to be compliant with standards designed to prevent slip, trip, fall, egress, exit, electrical, or fire hazards. However, TIGTA physically observed instances of such hazards at all three facilities. Such hazards included, but were not limited to, obstacles in aisles, passage ways, egress, or exits; daisy-chained power strips; exposed wiring; and obstructed fire extinguishers.

Additionally, TIGTA observed personally owned appliances being used in the workplace for which Internal Revenue Service staff could not provide documentation showing the items had been properly inspected and approved for use.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

April 13, 2017

**MEMORANDUM FOR DEPUTY COMMISSIONER, OPERATIONS SUPPORT**

 for

**FROM:** Gregory D. Kutz  
Acting Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Final Inspection Report – The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities (# IE-16-003)

This report presents the results of our inspection to determine whether selected Internal Revenue Service (IRS) facilities were in compliance with portions of the Occupational Safety and Health Act designed to prevent electrical hazards and hazards that could cause a slip, trip, or fall. Federal agencies must comply with Occupational Safety and Health Act standards and provide work places and conditions of employment that are free from recognized hazards.

IRS management reviewed the draft report and agreed to the facts of the report. The IRS elected not to provide a formal written response.

Copies of this report are also being sent to the IRS managers responsible for IRS facilities. If you have any questions, please contact me or Kevin P. Riley, Director, Office of Inspections and Evaluations.



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

*Table of Contents*

**Background**.....Page 1

**Results of Inspections**.....Page 3

    Slip, Trip, Fall, Egress, and Exit Hazards.....Page 3

    Electrical and Fire Hazards.....Page 6

    Unapproved Electrical Appliances .....Page 9

**Appendices**

    Appendix I – Detailed Objective, Scope, and Methodology .....Page 12

    Appendix II – Major Contributors to This Report.....Page 13

    Appendix III – Report Distribution List .....Page 14

    Appendix IV – Safety Inspection Checklist.....Page 15

    Appendix V – General Services Administration’s Operational  
    Guidance Regarding Tenant Heating and Appliances.....Page 19

    Appendix VI – 2016 National Agreement Between the IRS and  
    the National Treasury Employees Union.....Page 22



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

## *Background*

Section 19(a)(1) of the Occupational Safety and Health Act of 1970<sup>1</sup> (OSHA) requires that the head of each agency shall provide safe and healthful places and conditions of employment. In addition, Executive Order 12196, *Occupational Safety and Health Programs for Federal Employees*, requires Federal agencies to provide work places and conditions of employment that are free from recognized hazards, comply with all OSHA standards, assure prompt abatement of unsafe or unhealthy working conditions, assure that periodic inspections of all agency workplaces are performed, assure response to employee reports of hazardous conditions, operate an occupational and safety health management information system, and provide safety and health training. Additionally, the General Services Administration (GSA) has broad authorities to issue guidance that governs operations and management of Federal buildings or facilities.<sup>2</sup> Some of the GSA guidance also directly affects workplace conditions and the equipment allowed to be used in Federal facilities.

The Internal Revenue Service (IRS) established policies and procedures within the Environment, Safety, and Health<sup>3</sup> Office to comply with applicable safety and health legal requirements across all IRS activities and operations. The objectives of the IRS occupational safety and health program are to:

- Promote a proactive safety and health culture that supports the IRS mission;
- Ensure that all employees and managers comply with the IRS safety and health rules, regulations, and policies; and
- Prevent injuries, illnesses, and accidents involving IRS employees, contractors, or visitors to IRS facilities.

Safety officers within the IRS coordinate and conduct safety inspections of IRS space, identify and control safety hazards, and promote a positive safety and health culture. IRS employees should report safety hazards, injuries, illnesses, and unsafe behaviors in a timely manner to their immediate supervisor and to the Employee Resource Center through a toll-free number or on the IRS website.

The objective of our inspection was to determine if select IRS facilities were in compliance with portions of the OSHA designed to prevent electrical hazards and hazards that can cause a slip,

---

<sup>1</sup> Pub. L. No. 91-596.

<sup>2</sup> Federal buildings are those that are under the jurisdiction, custody, or control of the GSA, including buildings that have been delegated to other Federal agencies and GSA-leased buildings.

<sup>3</sup> The Environment, Safety, and Health Office is housed within the IRS's Agency-Wide Shared Services' Facilities Management and Security Service Division.



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

---

trip, or fall. We conducted unannounced safety inspections at IRS facilities located in Kansas City, Missouri; IRS National Headquarters, Washington, D.C.; and Memphis, Tennessee.<sup>4</sup> See Appendix I for our detailed objective, scope, and methodology. We performed our work during the period May through October 2016 in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

---

<sup>4</sup> We selected a judgmental nonprobability sample of three IRS facilities from the six with the greatest number of reported slip, trip, fall, and/or electrical safety incidents over the past three fiscal years. These sample results cannot be used to project to the entire population of IRS facilities.



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

## *Results of Inspections*

In general, we found the facilities to be compliant with portions of the OSHA standards designed to prevent slip, trip, fall, egress, or exit hazards; electrical hazards; and fire hazards. However, we physically observed instances of such hazards at all three facilities. Additionally, we observed personally owned appliances being used in the workplace for which IRS staff could not provide documentation showing that the items had been properly inspected and approved for use.

### **Slip, Trip, Fall, Egress, and Exit Hazards**

According to the IRS, slips, trips, and falls are the leading causes of on-the-job injuries among IRS employees. Slips, trips, and falls can result in serious injuries and are likely to occur in parking lots, on sidewalks, at building entrances and exits, in aisles, and at employee workstations. Various OSHA standards are designed to prevent such injuries.

We conducted our inspections using a checklist similar to those used by IRS safety inspectors. Appendix IV documents the detailed results of the three facilities inspected. Our inspections revealed 64 hazards that could cause employees to slip, trip, or fall or that were a potential egress or exit hazard. (See safety checklist items 1 thru 28 and 37).

The most common hazards we identified related to the following:<sup>5</sup>

- Obstacles and hazards or missing guard/hand rails on exterior walking surfaces (24, or approximately 38 percent of the hazards);
- Obstacles or obstructions in aisles, passage ways, egress, or exits (19, or approximately 30 percent of the hazards);
- Loose cables or wiring (10, or approximately 16 percent of the hazards);
- Holes in floor coverings (five, or approximately 8 percent of the hazards);
- Loosely stacked materials that were not secured from falling (three, or approximately 5 percent of the hazards); and
- Hazards and large cracks in exterior parking surfaces (three, or approximately 5 percent of the hazards).

Figures 1 and 2 illustrate some of the slip, trip, or fall hazards identified in this review.

---

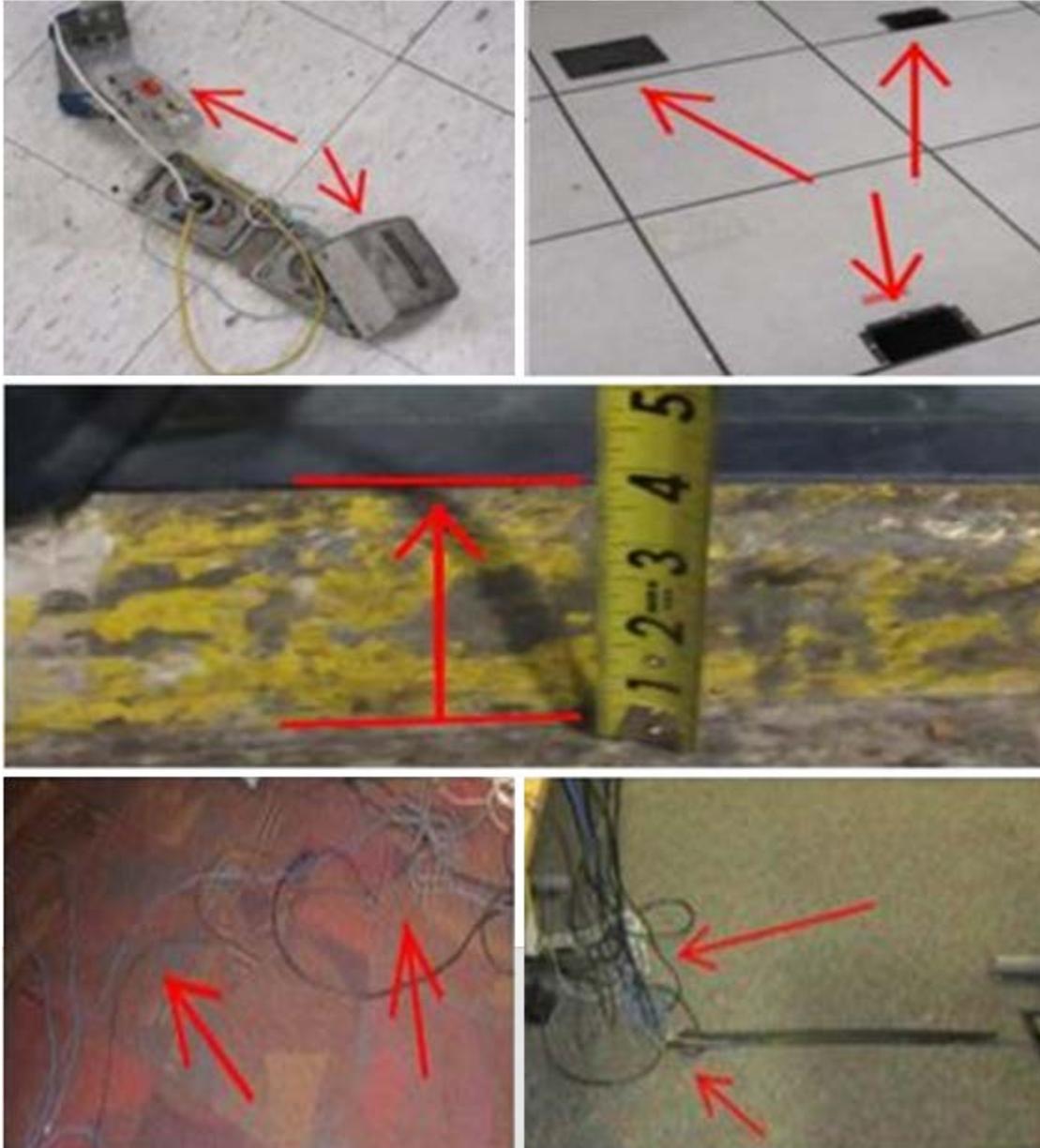
<sup>5</sup> Percentage of hazards do not total 100 percent due to rounding.



*The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

**Figure 1: Examples of Interior Hazards**

*(Obstructions on floor, holes in floor, sudden change in elevation, and loose cables/cords)*



*Source: Observed by TIGTA inspectors during the safety inspections.*



*The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

**Figure 2: Examples of Exterior Hazards**

*(Deteriorating and eroding concrete in walkways, sunken drains/valves, pothole in parking surface and depth of pothole, cracked parking surfaces)*



*Source: Observed by TIGTA inspectors during the safety inspections.*



## *The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

---

### **Electrical and Fire Hazards**

#### ***Daisy Chained Power Strips***

We identified power strips/surge protectors interconnected or “daisy chained” to other power strips or extension cords at all three facilities we inspected. We identified a total of at least 84 daisy chains, with one facility having at least 68 before the inspectors stopped counting.

OSHA standards require that relocatable power taps, commonly referred to as power strips, be installed and used in accordance with instructions included on the listing<sup>6</sup> or labeling.<sup>7</sup> Manufacturers and nationally recognized testing laboratories (NRTL)<sup>8</sup> determine the proper uses for power strips as included on the listing or labeling. One NRTL, Underwriters Laboratories, requires that power strips be directly connected to a permanently installed branch circuit receptacle (power outlet) and not be interconnected to other power strips or extension cords.

Most power strips are approved for providing power to a maximum of four or six individual items. However, when multiple power strips are interconnected, or daisy chained, the one directly connected to the building outlet is often supplying power to far more items than the approved number. Such interconnections can possibly cause the power strips to become overloaded with electrical current, which can lead to their failure and may result in a fire or cause a circuit breaker to trip, possibly resulting in deenergizing computers and other equipment.

Extension cords are sometimes used to energize power strips in locations far from outlets. Interconnecting or daisy chaining an extension cord with a power strip creates a risk of equipment failure and fire because of increased heat generation of the interconnection. Additionally, as discussed next, OSHA standards also generally prohibit the use of extension cords as a substitute for fixed wiring.

---

<sup>6</sup> Equipment is listed if it is of a kind mentioned in a list that (a) is published by a nationally recognized laboratory that makes periodic inspection of the production of such equipment and (b) states that such equipment meets nationally recognized test standards or has been tested and found safe for use in a specific manner.

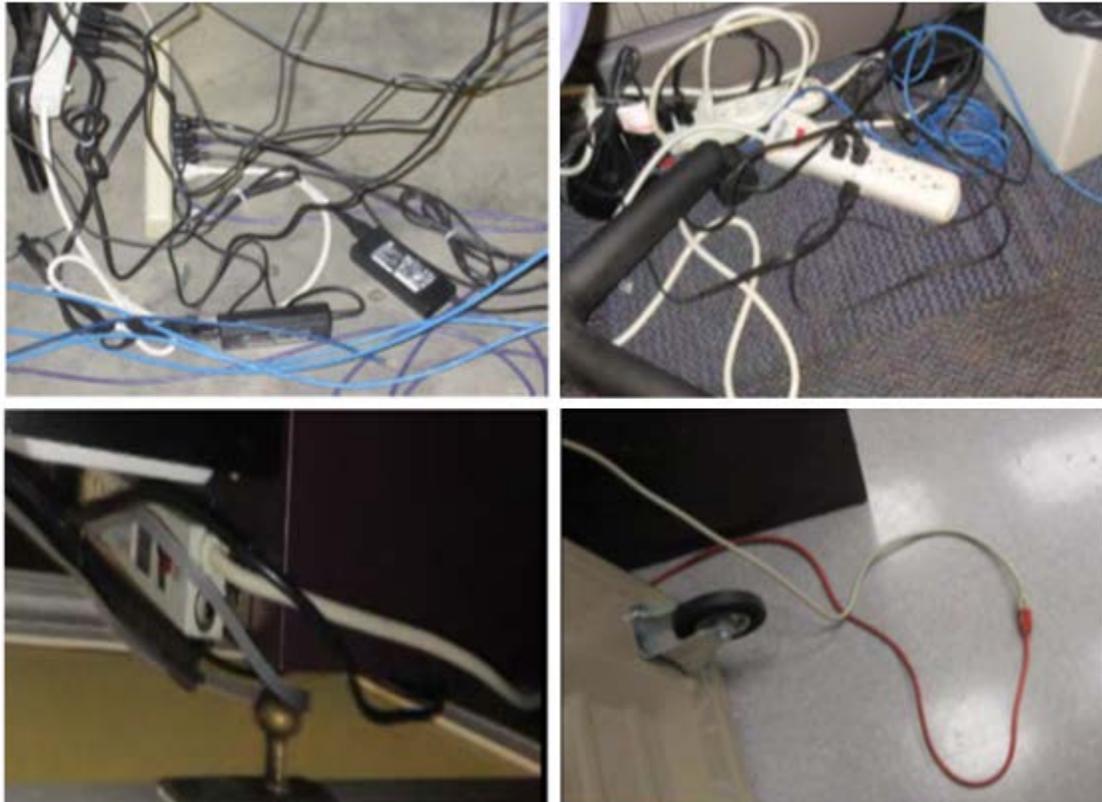
<sup>7</sup> Equipment is labeled if there is attached to it a label, symbol, or other identifying mark of a nationally recognized testing laboratory (a) which makes periodic inspections of the production of such equipment and (b) whose labeling indicates compliance with nationally recognized standards or has been tested and found safe for use in a specified manner.

<sup>8</sup> An NRTL is an organization that is recognized by OSHA and tests, examines, lists, labels, or accepts, for workplace safety purposes, equipment or materials to determine conformance with appropriate U.S. test standards.



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

**Figure 3: Examples of “Daisy Chains” or Interconnected Power Supplies**  
(Interconnected power strips and interconnected power strip and extension cord)



Source: Observed by TIGTA inspectors during the safety inspections.

***Exposed Wiring and Use of Extension Cords***

OSHA standards require areas to be free of electrically energized or exposed wires. The energized or exposed wires should be guarded or insulated to prevent shocks or electrocution. We identified three instances in which exposed wiring or conduits presented a potential electrical hazard.

OSHA standards also generally prohibit the use of flexible extension cords as a substitute for fixed wiring. Power strips must also be listed and labeled for approved use by an NRTL. In general, only power strips equipped with internal fuses are acceptable as permanent wiring. Power strips lacking internal fuses are an equivalent to extension cords and therefore may not be used as permanent wiring. In the three locations inspected, we identified a total of 20 extension cords, including four power strips which were not approved for use by an NRTL, that were being used as replacements for fixed wiring.



*The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

**Figure 4: Examples of Electrical Hazards**  
(Exposed wiring and use of extension cords)



Source: Observed by TIGTA inspectors during the safety inspections.

**Obstructed Fire Extinguishers, Alarms, or Sprinklers**

OSHA standards require that portable fire extinguishers and manual fire alarms be accessible, unobstructed, and visible. Additionally, the IRS and International Fire Code require a minimum width of 36 inches of clear space in front of a fire extinguisher. OSHA standards also require a minimum clearance between fire sprinklers and material of at least 18 inches. We identified one facility in which at least 16 fire extinguishers were either obstructed or blocked from access, another facility with an obstructed fire alarm, and another facility with an obstructed fire sprinkler.

**Figure 5: Examples of Obstructed Fire Alarm and Fire Extinguisher**



Source: Observed by TIGTA inspectors during the safety inspections.



---

## *The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

---

### **Unapproved Electrical Appliances**

Per the Federal Management Regulation (FMR),<sup>9</sup> unless authorized by the Federal agency building manager, the use of portable heating appliances and fans and other related electrical devices is prohibited. In January 2015, the GSA issued supplemental guidance that the use of personal electrical devices in Federal buildings should no longer be authorized.<sup>10</sup> Exceptions can be made if the personal electrical devices are deemed agency mission critical or if there is a medical reason for an employee to have or use a personal appliance and the Federal agency building manager approves its use.

In all three locations inspected, we observed portable heaters and fans in use as well as personal appliances which included but were not limited to coffee pots, toasters, hot plates, refrigerators, microwaves, crockpots, and radios. Some appliances were located in individual workspaces, while others were placed in make-shift break areas despite the existence of designated break rooms.

In all three locations, we requested documentation from the building manager to determine which of the heaters, fans, and personal appliances had been approved for use in the building. The building manager at one location informed us that the National Agreement between the IRS and the National Treasury Employees Union established the approval for their use. The National Agreement<sup>11</sup> specifically addresses refrigerators, microwave ovens, and similar appliances and acknowledges that they must be located in break rooms provided by the IRS. In instances where such items were in place in work areas when the Agreement was reached, those would be allowed to remain if they met safety requirements. If break rooms are not provided, such appliances may be permitted in work areas if approved in advance.

Additionally, per the Agreement, coffee pots and personal fans and heaters will be allowed in the work area if inspected and approved in advance by the employer. As previously stated, we requested documentation showing which appliances had been approved for use; however, the building managers were unable to provide any.

---

<sup>9</sup> The FMR prescribes policies concerning property management and related administrative activities. The GSA issues the FMR to carry out the GSA Administrator's functional responsibilities, as established by statutes, Executive orders, Presidential memoranda, circulars and bulletins issued by the Office of Management and Budget, and other policy directives.

<sup>10</sup> *Operational Guidance Regarding Supplemental Tenant Heating and Appliance As Specified in Section 102-74.190 of the FMR* (Jan. 2015) is shown in Appendix V.

<sup>11</sup> IRS and National Treasury Employees Union, *2016 National Agreement*, Article 27 Section 1, p. 95 (Oct. 2015). This portion of the National Agreement is shown in Appendix VI.



*The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

**Figure 6: Examples of Unapproved Electrical Appliances**  
(Personally owned appliances in make-shift break areas and offices)



Source: Observed by TIGTA inspectors during the safety inspections.



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

The number of unapproved appliances was too many to count; however, they exceeded 50 at each facility. At one facility, the inspectors counted more than 67 space heaters, in addition to other appliances, at which time the inspectors stopped counting. The heaters and appliances were especially problematic because they were connected to power strips and potentially exceeded amperage ratings of those power strips. OSHA electrical standards require that outlet devices have an ampere (amp) current rating not less than the current load to be served. Power strips are designed for use with a number of low-powered loads, such as computers, peripherals, or audio/video components. Computers normally use about three amps, with other peripherals each using less than half an amp. Power strips are normally rated for 15 or 20 amps and generally are not designed to handle the high power loads generated from certain appliances or a combination of some such as:

- Space heaters (approximately 12 amps).
- Microwave ovens (approximately 10 amps).
- Coffee makers (approximately nine amps).
- Refrigerators (approximately four amps).

As shown in two of the photographs in Figure 6, we observed some instances in which microwave ovens and other personal appliances were powered through a single power strip and the combined load could exceed the recommended amp rating of the power strip.



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

## **Appendix I**

### *Detailed Objective, Scope, and Methodology*

The objective of our inspection was to determine whether select IRS facilities were in compliance with portions of the OSHA designed to prevent electrical hazards and hazards that can cause a slip, trip, or fall. We conducted unannounced safety inspections at IRS facilities located in Kansas City, Missouri; IRS National Headquarters, Washington, D.C.; and Memphis, Tennessee.

Based on size and employee population, the three facilities inspected are some of the Internal Revenue Service's largest facilities.

The Kansas City Consolidated Campus (building number MO1937) has more than 1.13 million rentable square feet and a population of more than 4,400 employees. We did not inspect all areas of this facility. Areas we did not inspect included locked offices, selected work stations where employees were working, electrical and mechanical rooms, Health Unit, non-IRS space, gym and exercise room and lockers, cafeteria and break rooms, selected restrooms, and selected parking garage levels.

The IRS National Headquarters (building number DC0022) has more than 1.24 million rentable square feet and a population of over 2,100 employees. We did not inspect all areas of this facility. Areas we did not inspect included locked offices, selected work stations where employees were working, electrical and mechanical rooms, utility closets, cafeterias and break rooms, child day care areas, exterior courtyards under construction, and the IRS Commissioner's complex.

The Memphis Enterprise Computing Center and Campus Main Building (building number TN0005) has more than 886 thousand rentable square feet and a population of more than 2,400 employees. We did not inspect all areas of this facility. Areas we did not inspect included locked offices, selected work stations where employees were working, electrical and mechanical rooms, utility closets, cafeterias and break rooms, child day care areas, Health Unit, non-IRS space and selected restrooms.

See Appendix IV for the Safety Inspection Checklist that we used during this series of inspections.



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

---

**Appendix II**

*Major Contributors to This Report*

Kevin Riley, Director  
Meredith McDaniel, Supervisory Auditor  
Kyle Bambrough, Lead Auditor  
Frank O'Connor, Senior Auditor



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

---

**Appendix III**

*Report Distribution List*

Commissioner  
Office of the Commissioner – Attn: Chief of Staff  
Chief Agency-Wide Shared Services  
Director, Facilities Management and Security Services  
Director, Office of Audit Coordination



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

**Appendix IV**

***Safety Inspection Checklist***  
*(With the Number of Hazards Identified During Inspection)*

	<b>Safety Item</b>	<b>Kansas City Campus</b>	<b>IRS HQ</b>	<b>Memphis Campus</b>	<b>TOTAL</b>
	<b>General/All Areas</b>				
1	Where mechanical handling equipment is used or employees handle materials, is there sufficient safe clearances allowed for movement at aisles, loading docks, through doorways, walkways, and wherever turns or passage must be made?	0	0	0	0
2	Are aisles, passageways, exits routes, and stairways clear of an obstruction across or in them that could create a hazard or interfere with egress?	3	1	5	9
3	Are floors, aisles, and walkways clean and dry and free of slipping or tripping hazards?	3	0	1	4
4	Are floor coverings (carpet, tile, wood) free from defect (nails, loose boards/tiles) or holes that could create a hazard?	0	0	5	5
5	Are absorbent walk mats or strips provided at all entrances?	0	0	0	0
6	Are changes of direction or elevation readily identifiable?	1	0	0	1
7	Is any storage or stacked material neat and limited in height so as to be stable and secure against sliding or collapsing? Does it allow for free movement of employees as necessary?	0	1	2	3
	<b>General/Exits</b>				
8	Is each exit clearly visible and marked by a sign reading "Exit"?	0	0	0	0
9	Do all exits or routes indicate the direction of the escape?	2	0	0	2



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

	<b>Safety Item</b>	<b>Kansas City Campus</b>	<b>IRS HQ</b>	<b>Memphis Campus</b>	<b>TOTAL</b>
10	Are exits and exit doors clear of anything that could interfere with egress?	0	1	0	1
11	Are all doorways not constituting an exit or way to reach an exit but that look like an exit marked as "No Exit"?	0	0	0	0
12	Do all exterior building doors swing to the outside (required if more than 50 people are in that area or if room is a high-hazard area)?	2	0	0	2
13	Where there is a revolving door, is there a side-hinged swinging door on the same wall within 10 feet?	0	0	0	0
<b>Stairways/Ramps/Guardrails</b>					
14	Is every open-sided floor or platform four feet or more above adjacent floor or ground level guarded by a standard railing and a toe board except where there is an entrance ramp, stairway, or fixed ladder?	0	0	0	0
15	Regardless of height, is every open-sided floor, walkway, platform, or runway above or adjacent to dangerous equipment or hazards guarded by a standard railing and toe board?	1	0	0	1
16	Are handrails provided on stairways and ramps?	1	0	0	1
17	Do the handrails begin before the first descent or ascent begins?	0	0	0	0
18	Are handrails continuous onto landing areas?	0	0	0	0
19	Does the ramp or stairway have a level top and level bottom landing?	0	0	0	0
20	Are the risers on the steps evenly spaced?	0	0	0	0
21	Do the steps or ramp have a non-slip surface?	0	0	0	0
22	Is the stairway or ramp free of obstructions and/or debris?	0	0	0	0



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

	<b>Safety Item</b>	<b>Kansas City Campus</b>	<b>IRS HQ</b>	<b>Memphis Campus</b>	<b>TOTAL</b>
	<b>Exterior/Parking</b>				
23	Do exterior walkways (four feet or more above floor or ground level) have guardrails on the unenclosed sides?	NA	NA	NA	NA
24	Are exterior walking surfaces free of obstructions and hazards such as cracks, holes, and standing water?	8	0	14	22
25	Is the parking surface smooth and free of obstruction, such as large cracks in pavement, broken equipment, damaged parking curbs, or speed bumps?	0	NA	3	3
	<b>Elevators/Escalators</b>				
26	Is the floor in the elevator well maintained and free of slipping hazards?	0	0	NA	0
27	Are landing doors closed when the elevator is not in use?	0	0	NA	0
28	Is the area near the elevator free of objects such as plants or furniture which could present a tripping hazard?	0	0	NA	0
	<b>Electrical/Fire Safety</b>				
29	Is the space in front of fire extinguishers and alarm systems unobstructed (three feet) to allow access?	0	1	16	17
30	Was each fire extinguisher inspected within the last year/month?	0	0	0	0
31	If fire extinguishers are not present, is there a sprinkler system?	0	0	0	0
32	Is the vertical clearance between sprinklers and material below a minimum of 18 inches?	1	0	0	1
33	Are surge protectors in the work space plugged directly to an outlet? (Not linked [daisy chained] to one another?)	4	12	68	84
34	Are power strips Underwriters Laboratories listed?	1	2	1	4



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

	<b>Safety Item</b>	<b>Kansas City Campus</b>	<b>IRS HQ</b>	<b>Memphis Campus</b>	<b>TOTAL</b>
35	If electrical cords are in use, are they in good condition (no fraying, splicing, taping, and Underwriters Laboratories listed) or are they substituted for fixed wiring?	1	4	11	16
36	Is the area free of energized or exposed wires that may cause shocks or electrocution?	1	0	2	3
37	Is the area free of obstacles such as loose wiring, extension cords, <i>etc.</i> , which could present a tripping hazard?	8	0	2	10
38	Does each outlet box have a cover, faceplate, or fixture canopy and are they undamaged?	4	2	10	16
39	Are personally owned electrical appliances present in space other than designated break rooms, and were NOT approved by building management?	>50 Too many to count	> 50 Too many to count	> 50 Too many to count	Too many to count



*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

**Appendix V**

*General Services Administration's Operational  
Guidance Regarding Tenant Heating and Appliances*



U.S. General Services Administration

MEMORANDUM FOR REGIONAL FACILITIES MANAGEMENT AND  
SERVICES PROGRAMS DIRECTORS

FROM: PETER PIERPONT *[Signature]* 1/22/15  
DIRECTOR, FACILITY OPERATIONS AND TECHNOLOGIES  
DIVISION - PMBA

SUBJECT: Operational Guidance Regarding Supplemental Tenant  
Heating and Appliance as Specified in Section  
102-74.190 of the Federal Management Regulation  
(FMR)

The following provides operational guidance to clarify Section 102-74.190 regarding the use of portable heaters, fans, and other such devices in GSA controlled buildings. Recent inquiries by customer agencies and GSA's regions noted that this section is subject to different interpretations and inconsistent application by GSA nationally.

Operational guidance is provided in the following sections of the FMR that is specific or related to this guidance.

**Section 102-74.190. Are portable heaters, fans and other such devices allowed in Government-controlled facilities?**

Federal agencies are prohibited from operating heaters, fans, and other such devices in Government controlled facilities unless authorized by the Federal agency buildings manager.

**Section 102-80.80. With what general accident and fire prevention policy must Federal agencies comply?**

Federal agencies must—

- (a) Comply with the occupational safety and health standards established in the Occupational Safety and Health Act of 1970 (Pub. L. 91-596); Executive Order 12196; 29 CFR part 1960; and applicable safety and environmental management criteria identified in this part;
- (b) Not expose occupants and visitors to unnecessary risks;

1800 F Street, NW  
Washington, DC 20405-0002  
[www.gsa.gov](http://www.gsa.gov)



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

- 2 -

- (c) Provide safeguards that minimize personal harm, property damage, and impairment of Governmental operations, and that allow emergency forces to accomplish their missions effectively;
- (d) Follow accepted fire prevention practices in operating and managing buildings;
- (e) To the maximum extent feasible, comply with one of the nationally recognized model building codes and with other nationally-recognized codes in their construction or alteration of each building in accordance with 40 U.S.C. 3312; and
- (f) Use the applicable national codes and standards as a guide for their building operations.

**Authority**

The Administrator of the General Services Administration (GSA) has broad authorities under 40 U.S.C. §§ 121, 581,582(b), 3101, 8101, and the Reorganization Plan No. 18 of 1950 (at 40 U.S.C. § 301 note), to issue operational guidance that governs operation and management buildings or facilities that are under the jurisdiction, custody or control, including all buildings that have been delegated to other Federal agencies by the Administrator of General Services. The Federal Management Regulation 41 CFR 102-74.190 and 102-80.85 provides governance on the management and use of personal and Government issued portable heaters, fans and other such devices in GSA-controlled buildings.

**Background**

Historically section 102-74.190 of the FMR has served as an enabler to our tenants to submit requests to property managers regarding the use of portable heaters, fans and other similar devices in GSA buildings. Property managers have routinely granted approvals as a way to help facilitate best customer service and to help improve the quality of the workspace, especially in the area of providing a comfortable and productive environment. However, over time this practice has become somewhat problematic due to obvious reasons including, but not limited to, the use of new building technologies in HVAC that support a comfortable and productive work environment; tenants general assumption that prior approvals are not required before using these portable devices; and general acceptance by some property managers to concur on requests without determining whether there exists a specific need.

GSA has also experience an increase in various congressional statutes and Executive Orders that mandate that Federal buildings meet various Federal energy efficiency and greenhouse gas reduction goals on an annual basis. The Energy Policy Act of 2005; the Energy Independence and Security Act of 2007; Executive Orders 13423 and 13514; and the Presidential Memorandum – Federal Leadership on Energy Management dated December 3, 2013, require that Federal agencies reduce both energy consumption and greenhouse gas emissions by significant levels over time. Collectively these goals are quite aggressive and tenant practices directly impact GSA's



---

*The Internal Revenue Service Could Reduce  
Safety, Fire, and Electrical Hazards at Selected Facilities*

---

- 3 -

ability to meet these goals. In addition, reducing energy consumption also reduces long-term costs for both GSA and tenant agencies.

**Guidance**

The use of personal or government issued portable heating appliances, fans, and other related electrical devices in GSA buildings should no longer be authorized by property managers unless there are extenuating circumstances which are discussed below. The regions should take the proper steps including, but not limited to, visiting the tenants, sending out letters, notifications, reminders, and newsletters, and using electronic bulletin boards to obtain tenant support for implementation of this operational guidance.

We encourage the regions to work through their tenant boards to obtain support to remove from service existing types of government owned and personal appliances, like those covered in this section of the FMR. This effort should include all items that have received past approval and items that have never been approved by GSA's Property Manager. The tenant has a responsibility to work with their respective union employee bargaining unit to help achieve the goal of this guidance.

If a building tenant identifies an agency mission requirement or a medical reason for one of its employees to have access to and use of these or other devices, the tenant will prepare and provide in writing its justification and concurrence regarding the request and submit to GSA's Property Manager for review and approval. The Property Manager will respond in writing to the request within 15 working days of the date received.

In those instances where approval is granted by GSA to use such devices in GSA controlled buildings, the Property Manager and tenant agency will ensure that the electrical device(s) are safe and do not present a fire hazard in the building. To address this responsibility, attached are fire safety guidelines that provide information on how to properly evaluate, approve, and install government and employee furnished appliances in GSA-controlled workplaces. If you have any questions regarding the attached, please address them to your local GSA regional fire safety expert.

cc: Regional Commissioners, PBS



## *The Internal Revenue Service Could Reduce Safety, Fire, and Electrical Hazards at Selected Facilities*

### Appendix VI

# *2016 National Agreement Between the IRS and the National Treasury Employees Union*

2016 National Agreement | Internal Revenue Service and National Treasury Employees Union

ARTICLE 27

Personnel Management for comment.

#### Section 3

- A. The position description for each position will accurately reflect the actual duties, responsibilities, and the managerial relationships pertaining to the employee filling that position.
- B. Whenever a position description is amended, the Employer will provide copies to the local Union Chapter prior to issuance.

#### Section 4

- A. An employee who has filed a formal classification appeal with the Employer is entitled to one (1) representative at a desk audit or meeting with the Employer concerning the appeal.
- B. Work will not be reassigned for the purpose of avoiding reclassification during a classification appeal.

#### Section 5

Whenever there is a dispute or confusion over the difference between grade levels of a series, the Employer will, upon request of the Union, provide a complete and detailed list that contrasts the individual duties of each position, e.g., the difference between a GS-11 Revenue Agent and a GS-12 Revenue Agent.

### Article 27 | Health and Safety

#### Section 1

- A. The Employer will, to the extent of its authority and consistent with the applicable requirements of Title 29 of the Code of Federal Regulations, as well as other applicable health and safety codes and standards, i.e., General Services Administration (GSA), provide and maintain safe and healthful working conditions for all employees and will provide places of employment that are free from recognized hazards that are causing or are likely to cause death or serious physical harm. The Union will cooperate to that end and will encourage all employees to work in a safe manner.
- B. When the Employer decides that it is necessary to move an employee from a work area due to temporary conditions in that work area that pose a threat to that employee's health or physical safety, a reasonable effort will be made by the Employer to find a work location for that employee elsewhere in the employee's post-of-duty (POD) or other IRS office in the commuting area. The impacted Chapter will be notified if an employee is moved under this subsection. If other Government facilities are not available, temporary Telework will be authorized if the employee's work may be accomplished at a Telework location.
- C. The Employer will, consistent with its right to assign

work, make a reasonable attempt to reassign tasks of employees who provide acceptable medical documentation that particular tasks presently assigned to the employee pose a health hazard.

- D. The Employer will identify the safety representatives in each building the IRS occupies who will be responsible for reporting to the Safety Officer any hazardous or unsafe conditions which have been observed or reported.
- E. When the Employer discovers a violation of Occupational Safety and Health Administration (OSHA) standards, it shall immediately notify the Union of that condition. The Employer shall also notify affected employees of the condition. After notifying appropriate authorities, the Employer will notify the Union of a bomb threat. Such notice will include an explanation for evacuating or not evacuating the building.
- F. The Employer will post information on the IRS intranet regarding safety procedures related to active shooter situations and emergency egress plans for each POD. The Employer will make employees aware of the procedures and plans on an annual basis.
- G. To the extent permitted by applicable building leases:
  1. Where there are break rooms provided by the Employer, refrigerators, microwave ovens and similar appliances must be located in those areas, unless approved by the local facilities manager (e.g., REFM). Such appliances meeting safety requirements, currently located in work areas, may remain. If the Employer has not provided break rooms, refrigerators, microwave ovens and similar appliances may be placed in the work area if approved in advance by the Employer.
  2. Coffee pots, personal heaters and fans will be permitted in the work area if inspected and approved by the Employer in advance of use.

#### Section 2

The Employer recognizes the existence of certain employee rights in accordance with 29 C.F.R. § 1960, among them the right to be free from reprisal, including charge to leave, when employees decline to perform their assigned tasks because of reasonable beliefs that, under the circumstances, the tasks pose an imminent risk of death or serious bodily harm, coupled with a reasonable belief that there is insufficient time to seek effective redress through normal hazard reporting and abatement procedures established by the Employer.

#### Section 3

- A. A Safety Advisory Committee (SAC) with a minimum of six (6) members shall be maintained within each Campus or SCR geographic area consistent with Exhibits 46-1 and 46-2 of this Agreement. These committees shall have equal representation of management and non-management employees. The non-management members shall be designated by

95



**To report fraud, waste, or abuse, call our toll-free hotline at:**

**1-800-366-4484**

**By Web:**

**[www.treasury.gov/tigta/](http://www.treasury.gov/tigta/)**

**Or Write:**

Treasury Inspector General for Tax Administration  
P.O. Box 589  
Ben Franklin Station  
Washington, D.C. 20044-0589

Information you provide is confidential and you may remain anonymous.