

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## Improvements Are Needed to Ensure the Health and Safety of Employees at the C-site

December 18, 2023

Report Number: 2024-IE-R006

## Why TIGTA Did This Study

On August 4, 2022, the National Treasury Employees Union (NTEU) issued a letter detailing health and safety concerns at the C-site, an underground file storage site in Independence, Missouri. In the letter, the NTEU President described conditions that included rocks falling from the ceiling, broken ladders, unacceptable air quality, and fire safety hazards. In response to this letter, the IRS temporarily closed the C-site.

This evaluation was conducted to assess operations at the IRS C-site facility, including efforts to address health and safety concerns reported by employees working at the facility.

## Impact on Tax Administration

The C-site primarily stores Form 709, *United States Gift (and Generation-Skipping) Tax Return*, as well as Forms 2848, *Power of Attorney and Declaration of Representative*, and Forms 8821, *Tax Information Authorization*.

Employees at the C-site are responsible for filing the forms and providing them to other IRS employees who may need them to perform examinations, collections, *etc.* Unless the IRS addresses the issues identified, the IRS exposes its C-site workforce to unnecessary safety risks. Further, these concerns can slow the retrieval of needed tax forms, thus delaying the IRS's ability to perform its tax administration duties.

## What TIGTA Found

Our evaluation found that immediate action needs to be taken to address employee health and safety concerns at the C-site. This includes reducing the unnecessary storage of tax documents that can be purged and shipping and storing Forms 2848 and 8821 to another IRS facility. Additionally, installation of a catwalk would eliminate the use of ladders that are often not meeting safety standards and would improve the safety of employees.

Our onsite inspection of the C-site on May 9, 2023, identified health and safety issues not previously identified. Of particular concern is Facilities Management and Security Services management indicating that C-site staff were not allowed to use available fire extinguishers located throughout the facility because they have not been trained.

Additionally, our on-site inspection identified that concerns raised by the Federal Occupational Health agency and employees working at the site were not addressed. One of the concerns raised was that the ladders being used at the C-site do not meet safety standards.

Further, IRS employees stated that requests they have made for health and safety equipment are not being fulfilled. These requests include protective equipment, a camera at the entrance to the C-site so employees can see who is at the door before providing them entrance to the facility, and protective covering in the parking lot to protect personal vehicles from rocks falling from the ceiling. IRS management indicated that a camera was installed allowing employees to monitor who was at the door. However, the two cameras that were installed were inside the facility and not outside the door.

Lastly, the lease of the C-site expires in October 2024 and the IRS does not have a clear plan to determine future options to extend the C-site lease, secure another building to store existing and future forms, or scan and digitize the documents.

## What TIGTA Recommended

TIGTA made 18 recommendations including to develop processing procedures to timely purge documents, identify a suitable facility to store Forms 2848 and 8821, access storage boxes without the use of a ladder, train C-site staff on fire safety including the use of fire extinguishers, ensuring that fire extinguishers are appropriately placed, take corrective actions to address all of the Federal Occupational Health agency recommendations, address employee health and safety requests, and evaluate options that can and need to be taken to address the pending lease expiration of the C-site.

The IRS agreed with the recommendations and plans to take the appropriate corrective actions.



# TREASURY INSPECTOR GENERAL

## for Tax Administration

**DATE:** December 18, 2023

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:** Russell P. Martin   
Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Final Report – Improvements Are Needed to Ensure the Health and Safety of Employees at the C-site (Evaluation # IE-23-024)

This report presents the results of our evaluation to assess operations at the Internal Revenue Service (IRS) C-site facility, including efforts to address health and safety concerns reported by employees working at the facility. This review was part of our Fiscal Year 2023 risk assessment process and addresses the major management and performance challenge of *Protecting Taxpayer Data and IRS Resources*.

Management's complete response to the draft report is included in Appendix II. If you have any questions, please contact me or Debbie Kisler, Director, Office of Inspections and Evaluations.

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## **Background**

The Internal Revenue Service (IRS) operates a file storage site in Independence, Missouri, referred to as the “C-site.” The C-site is an underground storage facility that is part of a man-made cave complex with the IRS leasing approximately 26,000 square feet of storage area. The IRS primarily uses the C-site to store Form 709, *United States Gift (and Generation-Skipping) Tax Return*. According to the IRS, this form has a 75-year retention period. The IRS also stores Forms 2848, *Power of Attorney and Declaration of Representative*, and Forms 8821, *Tax Information Authorization*, at this site.

On August 4, 2022, the National Treasury Employees Union (NTEU) sent a letter to the Secretary of Labor, the Assistant Secretary of Labor for Occupational Safety and Health, and the IRS Commissioner reporting safety and health concerns at the C-site. Specifically, the NTEU President described conditions that included rocks falling from the ceiling, broken ladders, unacceptable air quality, and fire safety hazards. The NTEU President requested that the Assistant Secretary of Labor for Occupational Safety and Health perform an immediate workplace inspection of the C-site. In response to the NTEU letter, the IRS temporarily closed the C-site to evaluate the health and safety concerns raised in the NTEU letter.<sup>1</sup>

On September 7, 2022, the Federal Occupational Health (FOH) agency performed an evaluation of the C-site, including an assessment of indoor air quality measurements for carbon dioxide, temperature, relative humidity, particulates, and collection of mold spore trap air samples.<sup>2</sup> The FOH agency reported that the indoor air quality measurements were within acceptable ranges and there were also no issues with mold spore trap samples. However, in its report, the FOH agency did recommend that the worn glow-in-the-dark floor markings be replaced, shelving units be marked with the maximum load rating, and monthly fire extinguisher inspections be implemented. Additionally, the FOH agency noted several concerns regarding the ladders being used at the C-site, including missing components affecting the locking mechanism.

In addition to the FOH agency assessment, the IRS performed an Architecture and Engineering review of the C-site on September 27, 2022. This review identified that one of the four exits was not operational.<sup>3</sup> Specifically, the door opened into a pile of dirt and did not provide a clear and unobstructed exit. As a result, the site was noncompliant due to excessive travel distances between this non-operational exit door and the other exits. The obstruction at this door was removed in November 2022. Additionally, the review identified two-to-three-inch pieces of rock that had fallen from the C-site ceiling in several locations, and shelves that were sagging from the weight of the files. In January 2023, the C-site was re-opened, and employees returned to work at the facility.

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<sup>1</sup> We learned during our May 2023 visit to the C-site that the facility was also closed in August 2021 due to debris falling from the ceiling.

<sup>2</sup> The FOH is an agency within the Program Support Center of the U.S. Department of Health and Human Services. Its mission is to improve the health, safety, and productivity of the Federal workforce.

<sup>3</sup> The four exits included three exit doors and the loading dock.

## **Results of Review**

Our evaluation identified that immediate actions need to be taken to further address employee health and safety concerns. These include reducing the unnecessary storage of tax forms that can be purged, relocating the current and future storage of Forms 2848 and Forms 8821 to another location, and installing an industrial catwalk/runway platform<sup>4</sup> down each aisle whereby personnel can access storage boxes safely, *i.e.*, without the use of a ladder, from both the floor as well as above the catwalk.

We performed an on-site inspection of the C-site on May 9, 2023, which resulted in our identification of health and safety issues that were not previously identified by the IRS's Facilities Management and Security Services (FMSS) function.<sup>5</sup> These issues included emergency exit door alarms that were not operational, one of the three exit doors could not be fully opened, and boxes of documents blocking an emergency exit as well as the aisle to this exit. Additionally, and of particular concern is that C-site personnel are prohibited from using the fire extinguishers within the facility because they have not been and will not be trained.

Our inspection also identified concerns that were previously raised, but that are not being addressed resulting in the continued risk to the health and safety of IRS and contractor employees working at the C-site. These include:

- Unimplemented FOH agency recommendations, including the lack of monthly inspections of fire extinguishers, replacement of worn glow-in-the-dark floor markings, and marking the shelving units with the maximum load rating.
- Ladders that fail to meet Occupational Safety and Health standards.<sup>6</sup> These standards provide various requirements including daily inspections of the ladders before their first use to identify any defects that could cause employee injury. The standards also stipulate that no ladder should be moved, shifted, or extended while an employee is on the ladder. The ladders being used at the C-site had missing rubber tips that affected the locking mechanism of the ladder, allowing the ladders to be shifted while an employee was on it. Personnel working at the site use the ladders frequently throughout the day to perform their job responsibilities such as retrieving boxes that weigh up to 50 pounds with some stored as high as 13 feet above the floor.
- Unaddressed employee requests for additional health and safety equipment. These requests include protective equipment, a camera at the C-site entrance to show who is at the door before opening it, and the installation of a protective covering in the parking lot to protect vehicles and personnel from falling rocks and debris.

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<sup>4</sup> An elevated walking-working surface/runway - a foot walk.

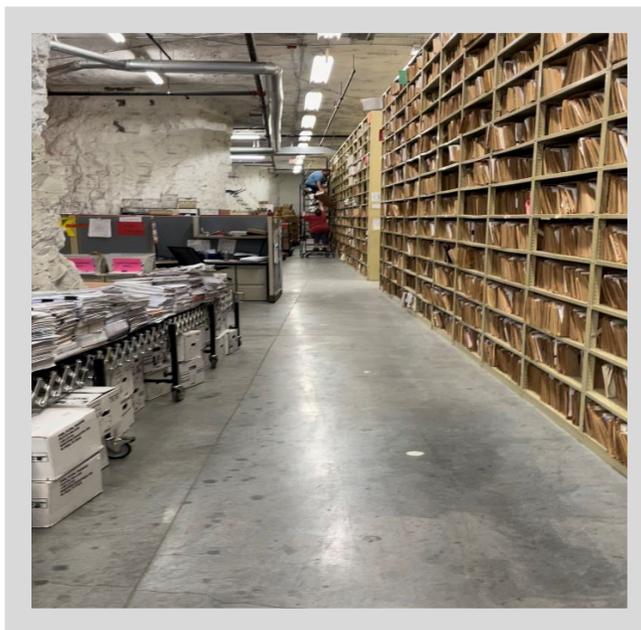
<sup>5</sup> FMSS is responsible for the management and administration of the IRS's occupational health and safety program.

<sup>6</sup> 29 C.F.R. § 1910.

## **Actions Should Be Taken to Reduce the Volume of Tax Information Currently Stored at the C-site**

As previously mentioned, the volume of tax returns and forms received for storage within the C-site necessitates the IRS having to store boxes on shelving racks that extend 13 feet high. Figure 1 provides an example of the shelving storage racks in use at the C-site.

**Figure 1: Example of the C-site Shelving Units**



*Source: Photo taken during the Treasury Inspector General for Tax Administration's (TIGTA) visit to the C-site.*

Employees frequently need to use ladders to retrieve boxes on these shelving units because the boxes are higher than they can reach while standing on the floor. The continued increase in the volume of tax returns and forms being stored at the C-site is directly contributing to unsafe work conditions for the employees and contractors at this facility. However, the IRS can take actions to reduce the volume of boxes being stored at the site. These include:

- Conducting an annual purge of Forms 709. We estimate that Form 709 returns associated with 175,522 taxpayers can be immediately purged, *i.e.*, destroyed.
- Clearing the backlog of Forms 706 that need to be associated with a corresponding Form(s) 709 stored at the C-site for shipment to the Federal Records Center. As of May 8, 2023, the IRS had a backlog of 30,341 Form 706 tax returns that needed to be associated with a Form(s) 709.
- Relocating the current and future storage of Forms 2848 and 8821 to another IRS storage site. As of May 12, 2023, IRS management stated that there were 6,275 boxes containing over 5 million Forms 2848 and 8821 that are currently stored at the C-site.

These actions would result in a substantial reduction in the volume of boxes being stored at the C-site. This in turn would enable the IRS to store the remaining boxes at a lower level on the

shelving units, which would improve the workplace safety of IRS employees and contractors. Finally, in response to concerns we raised during our on-site inspection regarding boxes that were blocking an exit door, the IRS shipped 1,800 boxes to the Federal Records Center on May 26, 2023. IRS management indicated that the boxes were being held at the C-site because the Federal Records Center had been closed due to the pandemic.

### Conduct immediate and annual purge of Forms 709

The last time the IRS identified and removed Forms 709 from the C-site for destruction, *i.e.*, purge, was in October 2018. At that time, the IRS purged 1,381 boxes of Forms 709 from Tax Year 2012 and prior. IRS internal guidance states that approximately every five years the IRS will purge the Forms 709 of deceased tax filers who were not required to file a Form 706. Therefore, the next purge should be taking place in October 2023.

Internal record retention guidelines include the following criteria to purge Forms 709:

- The taxpayer has filed one or more Forms 709.
- The taxpayer has been deceased for more than five years, and a Form 706 has not been filed and processed by the IRS since the passing of the taxpayer.

Using these criteria, we performed an analysis to identify Forms 709 that could be purged. Our analysis identified Form 709 returns associated with 175,522 taxpayers. We believe that the Forms 709 associated with these taxpayers can be purged.<sup>7</sup>

While guidance indicates a purge should occur every five years, because of the volume of boxes stored at the C-site, we believe that the IRS should consider performing this analysis and destroying the appropriate Forms 709 annually. Because one Form 709 can be a large file that can take up a whole box, this would free up storage space at the C-site.

**E-Mail Alert:** On June 9, 2023, we alerted IRS management of our concern that the last purge to identify and remove tax returns from the storage facility was in 2018. Using the purge criteria that management provided, we identified taxpayers where one or more Forms 709 was filed and were being stored at the C-site, the taxpayer is deceased, and no Form 706 has been filed and processed by the IRS within a year of the taxpayer's death. Our analysis identified 282,477 taxpayers whose Forms 709 could be purged.

**Management's Action Taken in Response to E-Mail Alert:** Management responded that the purge criteria we were provided and used in our analysis to identify the 282,477 taxpayers were incorrect. Management noted that internal record retention guidelines require the taxpayer to be deceased for at least five years. We were also incorrectly informed that purges were to be conducted on an annual basis when in fact internal guidelines require a purge every five years.

However, management did note that they will coordinate with impacted functions to review, clarify, and update guidance provided in Document 12990, *Records Control Schedules*, and in Files Management and Services internal guidelines to include

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<sup>7</sup> We considered a Form 709 to have been filed by a taxpayer if there was evidence of filing on either the valid or invalid side for the Taxpayer Identification Number, and considered a Form 706 to have been filed for a taxpayer if there was evidence of filing on either the valid or invalid side for that Taxpayer Identification Number.

information on conducting purges by September 30, 2023. The IRS will conduct and complete a purge of Forms 709 by September 30, 2024.

After we received the response from our e-mail alert that detailed the proper criteria to use to identify the Forms 709 that could be purged, we updated our analysis to identify the Form 709 returns associated with the 175,522 taxpayers we previously reported.

The Commissioner, Wage and Investment Division, should:

**Recommendation 1:** Take steps to immediately locate and purge Forms 709 associated with the 175,522 taxpayers we identified with one or more Forms 709 filed and stored at the C-site, the taxpayer is deceased five years, and no Form 706 has been filed and processed by the IRS since the taxpayer's death.

**Management's Response:** The IRS agreed with this recommendation and plans to locate and purge Forms 709 where the taxpayer has been deceased five years and a Form 706 has not been filed and processed since the individual's death.

**Recommendation 2:** Update internal guidelines to require the identification and destruction of Forms 709 annually versus the current criteria of five years.

**Management's Response:** The IRS agreed with this recommendation and plans to update internal guidelines.

**Recommendation 3:** Develop processes and procedures to ensure timely performance of required purges as set forth in internal guidance.

**Management's Response:** The IRS agreed with this recommendation and developed processes and procedures to ensure timely purges are set forth in internal guidance.

### Address backlog and ongoing filings of Forms 706 that need to be associated with corresponding Forms 709

Forms 706 and 709 cannot be filed electronically, so taxpayers prepare and mail paper forms to the Kansas City, Missouri, Tax Processing Center for processing. Internal guidelines state that if the IRS receives both Form 706 and Form 709 together, the forms are to remain attached for processing. These forms should never be separated when filed together. However, if the forms are submitted separately, the Form 706 is processed and then the appropriate Form(s) 709 need to be associated before the returns are sent to the Federal Records Center for storage. This process is performed by employees at the Kansas City Tax Processing Center. Specifically, tax examiners receive an Account Information Management System<sup>8</sup> list that identifies which tax accounts have a Form(s) 709 that need to be associated with a Form 706. The tax examiner sends a Form 2275, *Records Request, Charge and Recharge*, request to the C-site to obtain the associated Form(s) 709. The C-site pulls the requested Form(s) 709 and sends it to the requesting tax examiner. Once received, the Form 706 is associated with the received related

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<sup>8</sup> Account Information Management System is an information system that provides inventory and activity control of active Examination cases and uses linkage to the Integrated Data Retrieval System to input status changes, adjustments, and case closing actions.

Form(s) 709. After this process is complete, the combined document is sent to the Federal Records Center for storage for the record retention period.

As of May 8, 2023, the IRS reported a backlog of 30,341 Forms 706 that need to be associated with a corresponding Form(s) 709. IRS management indicated that the backlog exists because there are currently no tax examiners trained on how to perform the association. Because the Form 709 files can be voluminous, not promptly performing the Form 706/709 associations and sending these files to the Federal Records Center is contributing to the safety concerns at the C-site. In August 2023, IRS management provided an update on the backlog. IRS employees in the Estate and Gift Policy Team trained contractor employees, and as of August 23, 2023, over 16,000 of these forms have been processed.

**Recommendation 4:** The Commissioner, Wage and Investment Division, should continue to prioritize the processing of the backlog of Forms 706 that need to be associated with a corresponding Form(s) 709.

**Management's Response:** The IRS agreed with this recommendation and plans to ensure that the backlog of Forms 706 that need to be associated with a corresponding Form(s) 709 remains a priority.

#### **Relocate current and future storage of Forms 2848 and 8821**

The C-site started receiving Forms 2848 and 8821 in response to the consolidation of several IRS offices. These forms were originally stored at these other sites. IRS employees told us that prior to the C-site receiving these forms the upper levels of the shelving units were not being used, so documents and boxes were not being stored 13 feet above the floor. Relocating the current inventory and future storage of Forms 2848 and 8821 to another storage facility can reduce the volume of documents and boxes stored at the C-site. IRS management told us in May 2023, that there were 6,275 boxes of Forms 2848 and 8821 stored at the C-site. If these forms were relocated to another IRS storage facility, employees and contractors working at the C-site would no longer have to retrieve stored items from the top of the shelving units which would significantly improve the safety of the facility. Specifically, this would eliminate the need for employees to climb the ladders to the top of the shelving units and having to carry down heavy boxes.

**Recommendation 5:** The Commissioner, Wage and Investment Division, should relocate current and future inventory of Forms 2848 and 8821 to another storage facility.

**Management's Response:** The IRS agreed with this recommendation and plans to evaluate storage needs for Forms 2848 and Forms 8821 after the purge of Forms 709 is completed.

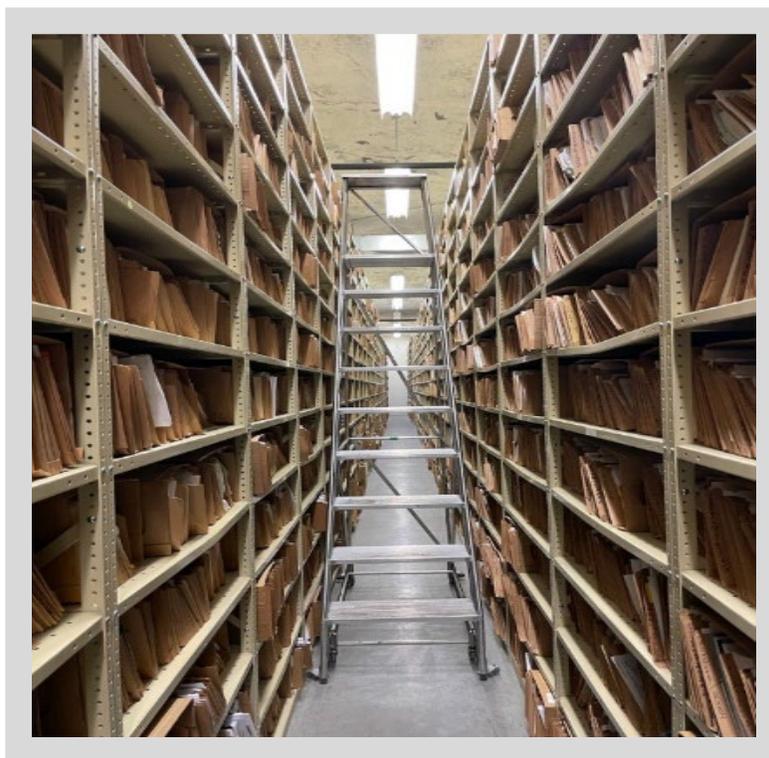
#### **Raised catwalk system is needed to reduce risk of injuries to employees and contractors**

In our discussion with employees at the C-site, the biggest safety concern raised was the use of the ladders and the stress that using the ladders places on a person's body. In at least one incident, an employee fell from a ladder resulting in serious injuries, including a broken wrist, torn arm and shoulder muscles, and a head injury. Another employee indicated that they experienced a hernia, torn rotator cuff, carpal tunnel syndrome, and general body soreness from

lifting the heavy boxes while using a ladder. At the time of our visit to the C-site, three of the five IRS employees were on light duty because of workplace injuries.

Employees and contractors at the C-site must negotiate standing at the top of a ladder, at times 13 feet above the floor, while retrieving boxes weighing up to 50 pounds. The boxes on the storage unit are two deep, which often requires the employees to remove the first box and balance it on the ladder, while retrieving a document from the box that was behind the first box. Additionally, they frequently must carry a box down the ladder while maintaining their balance. Figure 2 shows a ladder and shelving unit racks that are being used at the C-site.

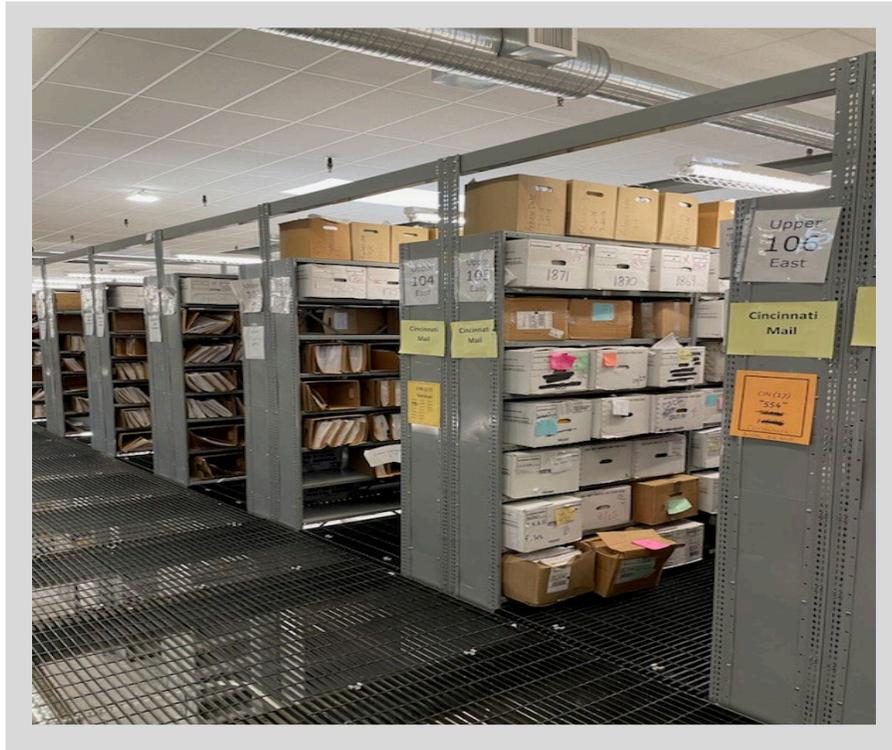
**Figure 2: Example of the Ladder and Shelving Unit Racks Used at the C-site**



*Source: Photo taken during TIGTA's visit to the C-site.*

A raised catwalk system like what the IRS uses at other Files Management locations would eliminate the need for ladders and would provide safe and convenient accessibility to elevated storage boxes. Figure 3 shows the catwalk system the IRS is using in its Files Management department at the Kansas City Campus.

**Figure 3: Catwalk at the Kansas City Campus**



*Source: Photo taken during TIGTA's visit to the Kansas City Campus.*

**Recommendation 6:** The Chief, FMSS, should enable personnel to access storage boxes without the use of a ladder.

**Management's Response:** The IRS agreed with this recommendation and plans to evaluate options to achieve the goal to access storage boxes without the use of a ladder, including conducting a feasibility study for the installation of a catwalk/runway platform.

## **Identified Health and Safety Issues Are Not Being Addressed**

Our review identified concerns that have been raised and not addressed resulting in the continued risk to the health and safety of IRS workers and contractors at the C-site. Specifically:

- Several of the FOH agency recommendations were not implemented.
- Ladders do not meet safety standards.
- C-site personnel health and safety requests continue to not be addressed, with some dating back years.

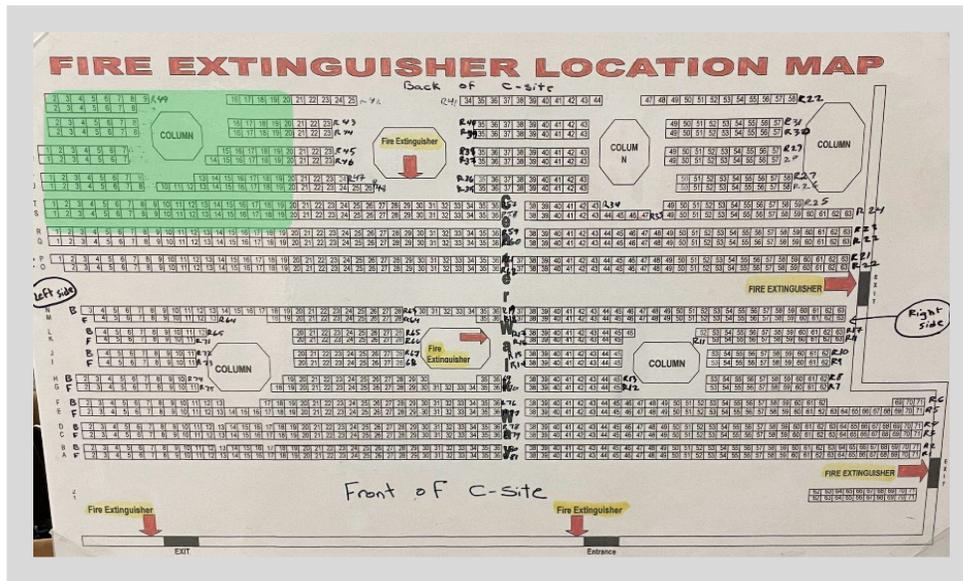
As we noted previously, our on-site inspection of the C-site on May 9, 2023, identified health and safety issues that were not identified by the FMSS. These included emergency exit door alarms that were not operational, one of three exit doors that could not be fully opened, and boxes of documents blocking an emergency exit as well as the aisle to this exit. Of particular concern is FMSS's notification to us that C-site personnel *are prohibited* from using the fire extinguishers located within the facility. Specifically, during our visit, we identified six fire extinguishers located throughout the C-site. In discussions with a representative from FMSS

management that was present during our visit, we were informed that although fire extinguishers are located throughout the facility, on-site IRS and contractor personnel ***are prohibited*** from using the fire extinguishers because they have not been and will not be trained in their use. This requirement is part of Occupational Safety and Health Administration regulations which stipulate that any employer who allows employees to use portable fire extinguishers must train them upon initial work assignment and at least annually. This policy is also in IRS internal guidelines. FMSS management indicated that IRS employees are expected to exit the building and not attempt to combat a fire by using the fire extinguishers. FMSS management also stated that they had no plans to train C-site staff on the use of the fire extinguishers.

We understand that employees should exit a facility, if possible, instead of using a fire extinguisher. However, we remain perplexed as to the logic behind having multiple fire extinguishers throughout the site only to then prohibit employees from using these extinguishers should a situation with a fire arise in which an employee cannot get to an exit. We are equally concerned with FMSS's position of not wanting to train the C-site personnel to ensure that they are able to save themselves and other co-workers in a situation in which an employee would need to use a fire extinguisher to be able to exit the facility. In our closing conference, IRS management stated that this policy applied to all IRS locations. While this position makes sense for facilities with adequate emergency exits, the C-site facility is unique in that it is located within a cave system that does not allow for strategically placed emergency exits.

Additionally, during our site visit, we noted that the fire extinguishers were not placed in areas where employees may have trouble exiting the facility during a fire. Specifically, the one corner of the facility (this is highlighted in green in Figure 4) lacks an emergency exit and a fire extinguisher. If a fire was to occur in that area, employees could be trapped without a path to an exit. Therefore, employees working at the C-site should have training regarding fire safety, including how to properly use fire extinguishers. Figure 4 shows a depiction of the C-site and the location of the fire extinguishers and exits.

Figure 4: C-site Fire Extinguishers and Exits



Source: Photo taken during TIGTA's visit to the C-site.

The Chief, FMSS, should:

**Recommendation 7:** Immediately and regularly train C-site employees on fire safety protocols, including the use of fire extinguishers.

**Management's Response:** The IRS agreed with this recommendation and plans to provide fire extinguisher training to employees at the C-site to help them evacuate safely in the event of a fire.

**Recommendation 8:** Ensure that fire extinguishers are placed in the best locations at the C-site to ensure the safety of the employees.

**Management's Response:** The IRS agreed with this recommendation and plans to coordinate with the General Services Administration to evaluate fire extinguisher quantities, types, and locations and to relocate fire extinguishers and install additional fire extinguishers, as needed.

### Several FOH agency recommendations were not implemented

During this walkthrough and in speaking with IRS employees at the site, we were informed that safety concerns raised by the NTEU, the FOH agency, and the IRS Architecture and Engineering review have still not been fully addressed. Specifically,

- Debris was still falling from the ceiling. This was the primary reason why the C-site was closed in August 2022, and one of the reasons for the subsequent closure in August 2023.<sup>9</sup> While we did not find any big pieces of debris on the ground, there were small pieces that could cause issues if they fell into an individual's eye, and we did find a rock about two inches in diameter that had fallen from the ceiling and was on top of a shelving unit. IRS management indicated that the General Services Administration is

<sup>9</sup> This was reported in the NTEU letter and the IRS's Architecture and Engineering report.

responsible for assessing if scaling is needed and that this was last performed in August 2021. Scaling is the removal of loose rocks from the ceiling.

- Glow-in-the-dark floor stickers directing employees where exits are in case of electricity failure are worn. Even though the FOH agency recommended the replacement of these stickers, new ones were not installed.
- Shelves were sagging from the weight of the files, which could cause the units to fail and the boxes to fall potentially injuring an IRS employee. The shelving units were also not marked with load ratings as recommended by the FOH agency.

Finally, while there was an annual inspection in January 2023, fire extinguishers were not inspected monthly as recommended by the FOH agency. IRS management indicated that the General Services Administration was responsible for ensuring proper inspections. While the General Services Administration may be responsible as the lease holder, the IRS should promptly notify representatives from the General Services Administration when the monthly inspections are not performed.

The Chief, FMSS, should:

**Recommendation 9:** Coordinate with the General Services Administration to perform an inspection to determine if scaling is needed to be performed to reduce the risk of falling debris from the cave ceiling.

**Management's Response:** The IRS agreed with this recommendation and plans to coordinate with the General Services Administration to perform an inspection and determine if scaling needs to be performed to reduce the risk of falling debris from the cave ceiling.

**Recommendation 10:** Replace worn glow-in-the-dark floor stickers directing employees to exits.

**Management's Response:** The IRS agreed with this recommendation and plans to replace the worn glow-in-the dark floor stickers directing employees to exits.

**Recommendation 11:** Repair shelves sagging from the weight of the files and properly mark shelves with load ratings.

**Management's Response:** The IRS agreed with this recommendation and plans to repair shelves sagging from the weight of the files and properly mark shelves with load ratings.

**Recommendation 12:** Ensure that monthly inspections of fire extinguishers are performed and documented on fire extinguisher tags.

**Management's Response:** The IRS agreed with this recommendation and plans to coordinate with the General Services Administration to ensure that required monthly inspections of the fire extinguishers are performed and documented.

### Ladders do not meet safety standards

The FOH agency assessment, and our walkthrough of the C-site, identified issues with the ladders being used. As previously mentioned, ladders are needed by personnel working at the site to retrieve boxes containing stored tax returns and other types of forms. The FOH agency assessment, and our walkthrough, confirmed that the ladders being used at the C-site are not safe to perform this type of work. During our walkthrough, IRS management confirmed that the ladders being used did not meet safety standards. The FMSS purchased two ladders, costing approximately \$1,700 each, which were delivered in March 2023. However, the ladders that were selected to replace the nonfunctional ladders and delivered to the C-site were not usable because they were too big and could not be maneuvered between the aisles. IRS employees at the C-site raised concerns as to the fact that at no point did the FMSS confer with them before buying these nonusable replacement ladders. These ladders were returned to the vendor. FMSS management indicated that they are working to purchase new ladders with an expected delivery date of June 2023. However, as of August 24, 2023, the C-site has not been provided with new ladders. Additionally, even with new ladders that meet safety standards, using the ladders still poses safety risks because employees need to carry down heavy boxes while meeting a performance standard.

**Recommendation 13:** The Chief, FMSS, should ensure that new ladders are purchased that meet safety standards and are usable at the C-site until a catwalk can be installed.

**Management's Response:** The IRS agreed with this recommendation and plans to purchase new ladders which meet safety standards and make them available for use at the C-site.

### C-site personnel health and safety requests are not being fulfilled

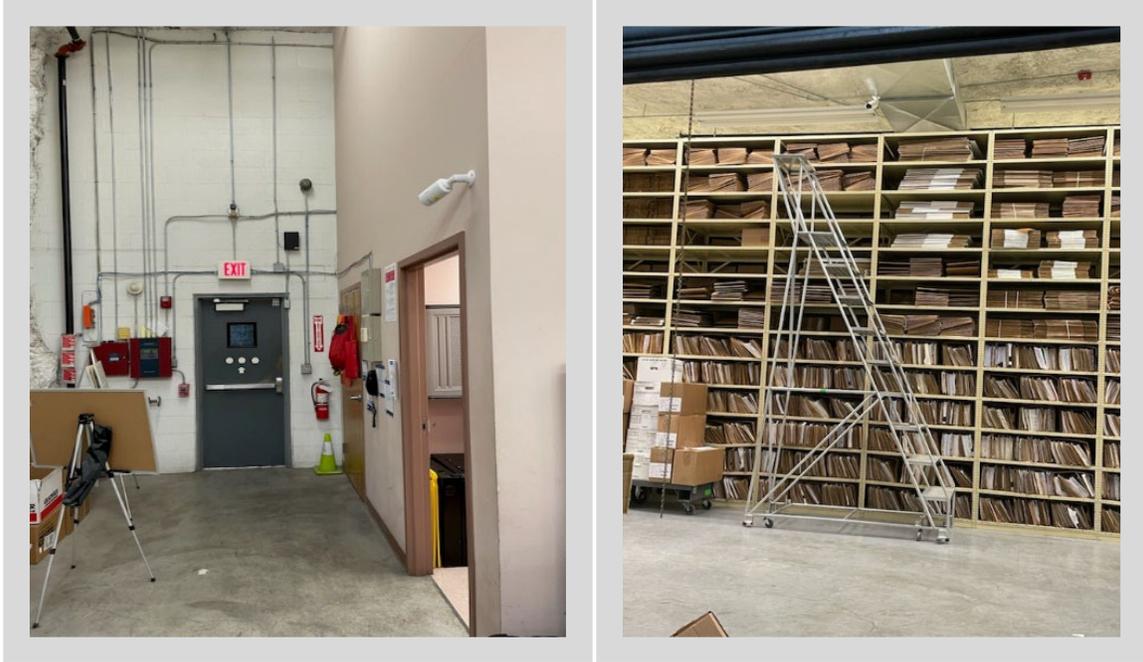
In our discussions with C-site personnel, we were informed that they have made requests of IRS management for items to improve the health and safety at the site. However, these requests, some of which date back years, remain unaddressed. These requests include:

- Providing protective equipment, including gloves in various sizes and elbow and knee pads. Employees did indicate that there are usually gloves available, but the gloves are often not the right size and do not fit properly. While hard hats were made available to employees when they returned to work at the C-site, the other protective equipment has not been provided.
- Installing a camera above the C-site entrance door. The camera is important because the C-site has no security personnel screening visitors. While the door has a small window, C-site employees indicated it could be difficult to see who the visitor(s) were by looking out that window. During our closing conference, IRS management indicated that a camera was installed that allowed the C-site employees to monitor who was at the door before providing entrance.

However, we visited the C-site on October 4, 2023, and noticed that two cameras were installed, but both were installed inside the facility not outside the door as IRS management indicated. One of the cameras was installed inside the facility pointing to the front door and another camera was installed inside the facility pointing at the dock door. Additionally, while IRS management indicated that the C-site employees could

monitor the security feed, IRS employees at the facility indicated they did not have access. Figure 5 shows images of the camera locations.

**Figure 5: Camera Locations**



*Source: Photos taken during TIGTA's visit to the C-site.*

- Installing a ceiling protection net above the parking lot. Repeated concerns have been raised regarding possible damage to vehicles from debris and rocks falling from the ceiling in the area that C-site personnel park their vehicles. Employees stated that this has happened. IRS management indicated that they did consider installing a net system but noted that it would cost about \$1 million. During our visit, we observed other businesses that had installed plastic sheeting to protect their employees' vehicles.

Discussions with an NTEU representative and IRS employees indicated that safety concerns have continually been raised to IRS management, but steps have not always been taken to address these concerns. Protecting IRS employees and ensuring their health and safety should be a priority for the IRS and all concerns should be timely addressed.

**Recommendation 14:** The Commissioner, Wage and Investment should ensure that employees have the appropriate protective equipment including gloves that fit, elbow and knee pads, *etc.*

**Management's Response:** The IRS agreed with this recommendation and plans to ensure that employees have the appropriate protective equipment.

The Chief, FMSS, should:

**Recommendation 15:** Install a camera above the entrance door that allows C-site personnel to see who is at the door to determine whether the door should be opened to a visitor(s).

**Management's Response:** The IRS agreed with this recommendation and plans to install a camera above the entrance door and a monitor allowing employees at the C-site to view the camera feed before opening the door.

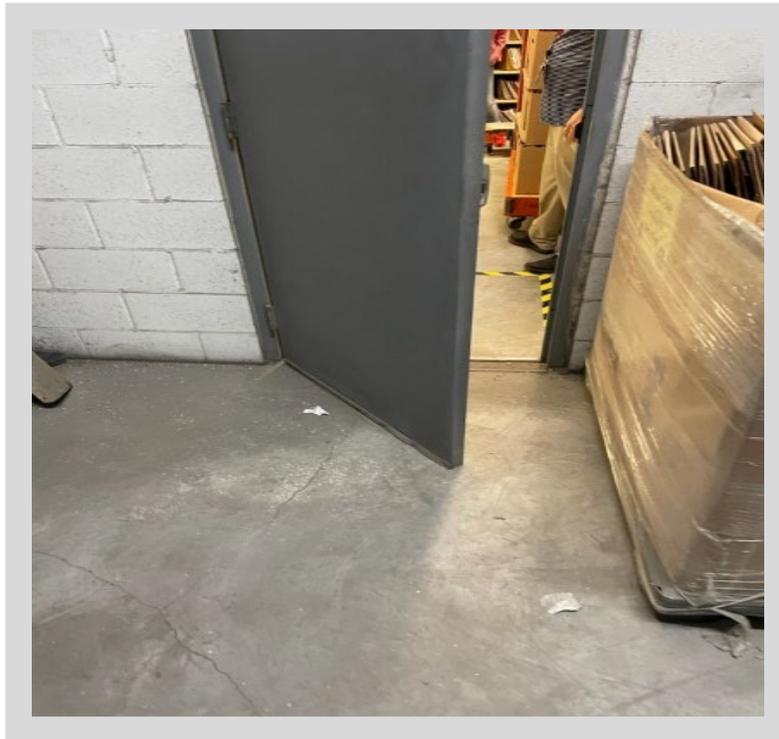
**Recommendation 16:** Install protective covering above the area in which C-site personnel park their vehicles.

**Management's Response:** The IRS agreed with this recommendation and plans to conduct a feasibility study for the installation of a protective covering above the area where C-site employees park their vehicles and take action to install the covering if appropriate.

### Additional health and safety issues not identified by FMSS

Our on-site inspection of the C-site also identified health and safety issues that were not previously identified by FMSS. For example, when we had an FMSS management representative test three emergency exit doors, none of them had functioning alarms that sounded when the door was opened. Additionally, IRS personnel could not locate the keys to these alarms. Therefore, if the alarm was working and someone exited the door, the fire department would have been summoned as the IRS would be unable to turn the alarm off in a non-emergency situation. We also found an issue with one of the exit doors. The bottom of the door hit the ground preventing it from opening all the way. Finally, a pallet of boxes was obstructing the side of the door. These issues would make it difficult for IRS employees to exit that door in an emergency. Figure 6 shows this door.

**Figure 6: Exit Door That Could Not Fully Open**



*Source: Photo taken during TIGTA's visit to the C-site.*

**E-Mail Alert:** On May 17, 2023, we alerted IRS management of our concerns identified during our visit to the C-site.

**Management's Action Taken in Response to E-Mail Alert:** IRS management purchased a new alarm for the emergency doors and a contractor fixed the exit door by grinding the cement to provide clearance allowing the door to fully open. Additionally, the pallet of boxes was shipped to the Federal Records Center.

Another issue we noted during our walkthrough was the lack of cell service in the facility. IRS employees indicated that they must go outside the facility to receive and send texts and telephone calls. The facility contains land lines if there was a personal emergency, and someone needs to contact one of the employees. However, these telephones do not have voice mail and important calls can be missed if employees are on the ladders filing or retrieving files. Employees indicated that not having cell service did cause stress because they were concerned with missing important calls, *e.g.*, calls regarding a sick child.

**Recommendation 17:** The Chief, FMSS, should determine the feasibility of providing cell service or voice mail capabilities on the land line telephones at the C-site facility.

**Management's Response:** The IRS agreed with this recommendation and plans to work with the Information Technology organization to provide voice mail capabilities on the land line telephones at the C-site.

## **Resources Are Being Needlessly Expended As No Clear Plan Has Been Established to Evaluate Storage Options**

As mentioned previously, the lease on the C-site is expiring in October 2024. In our discussions with FMSS and Wage and Investment Division management involved with the C-site, they noted that the options currently being explored are to extend the C-site lease, secure another building to store existing and future forms, or scan and digitize the documents. Management officials noted that each of these options is currently being evaluated for feasibility.

As it relates to the option of digitizing the documents, the IRS Wage and Investment Division, Submission Processing function, estimated that as of May 3, 2023, over 143 million pages would need to be digitized. To get these documents digitized before the end of the C-site lease, the IRS would need to run five scanners, scanning 14,000 pages per hour. While this may be possible, it's unlikely to be completed before the end of the C-site lease especially because the IRS is still in the planning stages of the digitization process.

**Recommendation 18:** The Chief, FMSS, should work with the Commissioner, Wage and Investment Division, to evaluate options that can and need to be taken to address the pending lease expiration at the C-site.

**Management's Response:** The IRS agreed with this recommendation and plans to evaluate options that can be taken to address the pending lease expiration at the C-site.

## Appendix I

### Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to assess operations at the IRS C-site facility, including efforts to address health and safety concerns reported by employees working at the facility. To accomplish our objective, we:

- Determined the health and safety measures the IRS implemented to address NTEU concerns and the violations documented in the FMSS architecture and engineering report.
- Interviewed FMSS officials and NTEU representatives and determined if any additional concerns were raised about the C-site.
- Conducted a walkthrough of the C-site and observed the measures the IRS had taken to eliminate the health and safety issues raised by the NTEU and the FMSS architecture and engineering report, and determined whether there were other health and safety issues.
- Interviewed IRS employees working at the C-site and determined their job responsibilities and any continued concerns they had with the facility.
- Evaluated actions being taken by the IRS to relocate the C-site and its related activities.

### **Performance of This Review**

This review was performed at the Wage and Investment Division C-site facility in Independence, Missouri, and at the Kansas City Campus, in Kansas City, Missouri. Information for this review was provided by the Wage and Investment Division and the FMSS function. The review was performed during the period April through August 2023. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation.

Major contributors to the report were Debra Kisler, Director; Kasey Callahan, Lead Evaluator; and Patrick Gagnon, Evaluator.

### **Validity and Reliability of Data From Computer-Based Systems**

We did not use data from computer-based systems to perform this review.

## Appendix II

### Management's Response to the Draft Report



CHIEF  
FACILITIES MANAGEMENT AND  
SECURITY SERVICES

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

December 01, 2023

MEMORANDUM FOR RUSSELL P. MARTIN  
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND  
EVALUATIONS **Richard L. Rodriguez**  
FROM: Richard L. Rodriguez **Richard L. Rodriguez**  
Chief, Facilities Management & Security Services  
SUBJECT: Draft Audit Report – Improvements Needed to Ensure the Health  
and Safety of Employees at the C-site (Audit # IE-23-024)

Digitally signed by Richard L. Rodriguez  
DN: cn=U.S. Government,  
ou=Department of the Treasury, ou=Internal  
Revenue Service, ou=People,  
serialNumber=408638, cn=Richard L.  
Rodriguez  
Date: 2023.12.01 12:00:39 -0500

Thank you for the opportunity to review and comment on the draft audit report. Your recommendations will assist us in our efforts to ensure the health and safety of employees at the C-site while we remain at the facility. Our employees are our most valuable resource, and addressing the legitimate concerns that TIGTA, our employees, and NTEU raised will help us to provide our staff a safer work environment. The IRS started using the C-site in 2004, and is one of several lessees in this man-made cave complex. We use our 26,000 square feet of space to store three tax forms, one of which has a 75-year retention period. Facilities Management and Security Services (FMSS) has already met with Wage and Investment (W&I) executives to discuss future plans for the C-site, including planning to move two of the three forms from this location and considering IRS's efforts to digitize paper submissions and eliminate paper storage. The lease on the C-site expires in October 2024. If a long-term facility is needed, W&I plans to vacate the current facility, and FMSS will request that GSA replace this site by October 2026.

W&I agrees with all 6 recommendations directed to W&I, with recommendations 3 already implemented. FMSS agrees with all 12 recommendations directed to FMSS, and we have developed corrective actions to remediate the report findings. We have already begun making progress on several of the recommendations.

Specifically, FMSS has ordered new ladders. We agree in principle that employees at the C-site should be able to access the stored boxes of paper files without ladders, and we are pursuing options, such as relocating Forms 2848 and 8821 to other storage and moving the Forms 709 to lower shelves that our staff can access from the ground without tall ladders, and we are expeditiously contracting a feasibility study into installing raised catwalks.

Due to the unique physical characteristics of the C-site, FMSS will provide employees at this site fire extinguisher training focused on protecting them as they evacuate in the event of a fire. The Territory Manager will coordinate with Safety/BOD leadership to schedule training sessions for local employees. FMSS will also work with GSA and the lessor to review and correct as needed the type, quantity, and locations of fire extinguishers at the site.

Regarding floor stickers, FMSS is currently working with GSA to find out if building ownership would like to bid on the request. Additionally, FMSS is in the process of working with different vendors to get an approximate cost estimate to see if these services could be done under a Purchase card. If a Purchase card cannot be used then FMSS will need to request these services through Procurement.

We agree that it is essential that employees can make and receive calls in an emergency. To facilitate this, IRS installed landline service and permits staff to share this number with those who need it, including schools. FMSS will work with IT to provide voice mail capabilities on the land line telephones at the C-site facility in order to ensure that employees can appropriately retrieve messages from missed calls in an emergency.

We agree to conduct a feasibility study for the installation of protective covering above where employees park at the C-Site to reduce the risk of falling debris from the cave ceiling. FMSS scheduled an inspection of the parking area roof for November 30, 2023 and are awaiting the results. The results of the study and plans to leave the facility will inform whether to install such covering. Additionally, FMSS is working with GSA to add a Supplemental Lease Agreement (SLA) to include a semi-annual inspection requirement by a certified professional, to determine if scaling is needed.

To remedy shelves that sagged from the weight of the files FMSS is working on a short term and a long term solution. In the short term, we are replacing many of the sagging shelves with shelves from our existing inventory that are in good working condition where applicable. In the long term, all remaining shelving will be replaced as part of our comprehensive feasibility study and the implementation of a long term solution that eliminates the ladders.

Attached is our corrective action plan describing how we plan to address your recommendations.

We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at 202-317-4480, or a member of your staff may contact Ross C. Sickler, associate director, Operations West, Facilities Management and Security Services at 901-707-4324.

Attachment

Attachment

**RECOMMENDATION #1:**

The Commissioner, Wage and Investment Division, should take steps to immediately locate and purge Forms 709 associated with the 175,522 taxpayers we identified with one or more Forms 709 filed and stored at the C-site, the taxpayer is deceased five years, and no Form 706 has been filed and processed by the IRS since the taxpayer's death.

**CORRECTIVE ACTION:**

We agree. We will locate and purge Forms 709, *United States Gift (and Generation - Skipping Transfer) Tax Return*, where the taxpayer has been deceased five years and Form 706, *U.S. Estate Tax Return*, has not been filed and processed since the individual's death.

**IMPLEMENTATION DATE:**

June 15, 2024

**RESPONSIBLE OFFICIAL:**

Director, Submission Processing, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #2:**

The Commissioner, Wage and Investment Division, should update internal guidelines to require the identification and destruction of Forms 709 annually versus the current criteria of five years.

**CORRECTIVE ACTION:**

We agree with the recommendation and will update internal guidelines.

**IMPLEMENTATION DATE:**

April 15, 2024

**RESPONSIBLE OFFICIAL:**

Director, Submission Processing, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #3:**

The Commissioner, Wage and Investment Division, should develop processes and procedures to ensure timely performance of required purges as set forth in internal guidance.

**CORRECTIVE ACTION:**

We agree. We developed processes and procedures on October 20, 2023, to ensure timely purges are set forth in Internal Revenue Manual 3.5.61, *Files Management and Services*.

**IMPLEMENTATION DATE:**

N/A

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION #4:**

The Commissioner, Wage and Investment Division, should continue to prioritize the processing of the backlog of Forms 706 that need to be associated with a corresponding Form(s) 709.

**CORRECTIVE ACTION:**

We agree. We will ensure processing the backlog of Forms 706 that need to be associated with a corresponding Form 709 remains a priority.

**IMPLEMENTATION DATE:**

November 15, 2024

**RESPONSIBLE OFFICIAL:**

Director, Submission Processing, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #5:**

The Commissioner, Wage and Investment Division, should relocate current and future inventory of Forms 2848 and 8821 to another storage facility.

**CORRECTIVE ACTION:**

We agree. We will evaluate storage needs for Forms 2848, *Power of Attorney and Declaration of Representative*, and Forms 8821, *Tax Information Authorization*, after the purge of Forms 709 is completed.

**IMPLEMENTATION DATE:**

November 15, 2024

**RESPONSIBLE OFFICIAL:**

Director, Submission Processing, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #6:**

The Chief, FMSS should enable personnel to access storage boxes without the use of a ladder.

**CORRECTIVE ACTION:**

We agree with the goal of enabling personnel to access storage boxes safely without the use of a ladder and are evaluating options to achieve that goal. FMSS will contract a feasibility study for the installation of a catwalk/runway platform. The results of the study, Wage's actions on storing Forms 2848 and 8821 elsewhere (thereby permitting moving Forms 709 to lower shelves that would require neither ladders nor a catwalk to access), and the decision on moving from this facility will inform our decision on whether to install a catwalk.

**IMPLEMENTATION DATE:**

November 15, 2025

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #7:**

The Chief, FMSS should immediately and regularly train the C-site employees on fire safety protocols, including the use of fire extinguishers.

**CORRECTIVE ACTION:**

We agree with this recommendation. In recognition of the unique physical characteristics of the C-site facility, FMSS will provide fire extinguisher training to employees at the site in order to help them evacuate safely in the event of a fire.

**IMPLEMENTATION DATE:**

February 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #8:**

The Chief, FMSS should ensure that fire extinguishers are placed in the best locations at the C-site to ensure the safety of the employees.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will coordinate with GSA to ask the lessor to evaluate fire extinguisher quantities, types, and locations and to relocate extinguishers and install additional extinguishers in the facility, as needed.

**IMPLEMENTATION DATE:**

February 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #9:**

The Chief, FMSS, should coordinate with the General Services Administration to perform an inspection to determine if scaling is needed to be performed to reduce risk of falling debris from the cave ceiling.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will coordinate with GSA and the lessor to perform an inspection to determine if scaling needs to be performed to reduce the risk of falling debris from the cave ceiling.

**IMPLEMENTATION DATE:**

May 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #10:**

The Chief, FMSS, should replace worn glow-in-the-dark floor stickers directing employees to exits.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will replace the worn glow-in-the-dark floor stickers directing employees to exits.

**IMPLEMENTATION DATE:**

July 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #11:**

The Chief, FMSS, should repair shelves sagging from the weight of the files and properly mark shelves with load ratings.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will repair or replace shelves sagging from the weight of the files and properly mark shelves with load ratings.

**IMPLEMENTATION DATE:**

November 15, 2025

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #12:**

The Chief, FMSS, should ensure monthly inspections of fire extinguishers are performed and documented on fire extinguisher tags.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will coordinate with GSA to ensure that required monthly inspections of the fire extinguishers are performed and documented.

**IMPLEMENTATION DATE:**

March 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #13:**

The Chief, FMSS, should ensure that new ladders are purchased that meet safety standards and are usable at the C-site until a catwalk can be installed.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will purchase new ladders which meet safety standards and make them available for use at the C-site.

**IMPLEMENTATION DATE:**

March 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

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**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #14:**

The Commissioner, Wage and Investment should ensure that employees have the appropriate protective equipment including gloves that fit, elbow and knee pads, *etc.*

**CORRECTIVE ACTION:**

We agree. We will ensure that employees have the appropriate protective equipment.

**IMPLEMENTATION DATE:**

January 15, 2024

**RESPONSIBLE OFFICIAL:**

Director, Submission Processing, Customer Account Services, Wage and Investment Division

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #15:**

The Chief, FMSS, should Install a camera above the entrance door that allows C-site personnel to see who is at the door to determine whether the door should be opened to a visitor(s).

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will install a camera above the entrance door and a monitor showing the camera feed that employees can view before opening the door.

**IMPLEMENTATION DATE:**

August 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #16:**

The Chief, FMSS, should install protective covering above the area in which C-site personnel park their vehicles.

**CORRECTIVE ACTION:**

We agree with this recommendation in principle. FMSS will contract a feasibility study for the installation of a protective covering above the area where C-site personnel park their vehicles and take action to install the covering if appropriate in the light of the study and any plans to leave this facility.

**IMPLEMENTATION DATE:**

November 15, 2025

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #17:** The Chief, FMSS, should determine the feasibility of providing cell service or voice mail capabilities on the land line telephones at the C-site facility.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will work with IT to provide voice mail capabilities on the land line telephones at the C-site facility.

**IMPLEMENTATION DATE:**

February 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION #18:**

The Chief, FMSS, should work with the Commissioner, Wage and Investment Division, to evaluate options that can and need to be taken to address the pending lease expiration at the C-site.

**CORRECTIVE ACTION:**

We agree with this recommendation. FMSS will work with the Commissioner, Wage and Investment Division to evaluate options that can and need to be taken to address the pending lease expiration at the C-site.

**IMPLEMENTATION DATE:**

June 15, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

## Appendix III

### Abbreviations

FMSS	Facilities Management and Security Services
FOH	Federal Occupational Health
IRS	Internal Revenue Service
NTEU	National Treasury Employees Union
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,  
contact our hotline on the web at [www.tigta.gov](http://www.tigta.gov) or via e-mail at  
[oi.govreports@tigta.treas.gov](mailto:oi.govreports@tigta.treas.gov).**

**To make suggestions to improve IRS policies, processes, or systems  
affecting taxpayers, contact us at [www.tigta.gov/form/suggestions](http://www.tigta.gov/form/suggestions).**

Information you provide is confidential, and you may remain anonymous.