

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty

April 23, 2025

Report Number: 2025-IE-R016

HIGHLIGHTS: Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty

Final Evaluation Report issued on April 23, 2025

Report Number 2025-IE-R016

Why TIGTA Did This Evaluation

In 2001, Congress required the creation of a public access defibrillation program that included voluntary guidelines for deployment of automated external defibrillators (AED) in federal buildings. In June 2022, the House of Representatives reported that sudden cardiac arrest (SCA) is a leading cause of death for Americans. Early intervention and timely use of an AED significantly improves the chances of survival.

An AED is a small, lightweight, portable device designed to help lay responders defibrillate individuals suffering an SCA until emergency services arrive. AEDs deliver an electric shock through the chest to the heart when it detects an abnormal heart rhythm and changes the rhythm back to normal.

The 2022 National Agreement requires that every IRS post of duty (POD) with more than 100 employees will have immediate access to emergency defibrillator equipment, as well as personnel trained to operate such equipment.

Impact on Tax Administration

The IRS reports that assistance is given to hundreds of thousands of taxpayers each year. An SCA can impact an employee or visitor at any moment. A well-structured, staffed, and operational AED program at IRS PODs is essential for ensuring that individuals suffering from an SCA receive critical, potentially lifesaving emergency services.

What TIGTA Found

Our evaluation found that AED equipment was not always operational or available at some IRS PODs. From June through August 2024, we conducted unannounced inspections of 62 PODs with 418 AEDs as of May 2024. We found that:

- 114 AEDs did not include proper signage. Having proper signage posted allows individuals to identify the presence and location of an AED in the event of an emergency.
- 52 AED pad-paks were expired, 29 spare pad-paks were missing, and 2 pad-paks were damaged. Pad-paks, essential to the operation of an AED, adhere to the chest of a victim and include batteries that fuel the electric shock when defibrillating a person suffering from an SCA.
- 9 AEDs were not properly stored in a mounted, alarmed AED cabinet. Placing an AED inside a mounted cabinet can help ensure that the AED remains secure, is easily accessible in the event of an emergency, and is returned after the emergency response has ceased.
- 3 AEDs were not operational.
- 1 nonoperational AED trainer model was erroneously identified as an operational AED at an IRS POD. Misidentifying the AED trainer model may mislead responders in an emergency. Our review confirmed there were two operational AEDs available to staff at the POD.

Additionally, we identified that monthly AED maintenance inspections were not always completed. Finally, our analysis of IRS records identified IRS PODs that had more than 100 employees but did not have an AED program as required.

What TIGTA Recommended

We made 10 recommendations to the Chief, Business Continuity Operations Officer, including to ensure that expired or missing AED equipment is replaced and that AED equipment is properly stored in cabinets with proper signage.

We also recommended that AED site coordinators complete monthly maintenance inspections, nonoperational AEDs be replaced or repaired, and AED trainer models not be made available to employees.

In addition, we recommended that the IRS determine whether an AED program will be implemented at the identified PODs that have more than 100 employees but are without access to AED medical devices. The IRS agreed with all 10 recommendations.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: April 23, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Nancy LaManna *Nancy LaManna*
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty (Evaluation No.: IE-24-039)

This report presents the results of our review to determine whether automated external defibrillator (AED) equipment is operationally ready and available at Internal Revenue Service (IRS) posts of duty (POD). This review is part of our Fiscal Year 2025 Annual Program Plan.

Management's complete response to the draft report is included as Appendix II. If you have any questions, please contact me or Frank O'Connor, Director, Inspections and Evaluations.

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Background

In June 2022, the House of Representatives reported that sudden cardiac arrest (SCA), which occurs when the heart suddenly stops beating regularly, is a leading cause of death for Americans, and early intervention and timely use of an automated external defibrillator (AED) significantly improves the chances of survival.¹ AEDs deliver an electric shock through the chest to the heart when it detects an abnormal heart rhythm and changes the rhythm back to normal. If not treated within minutes, cardiac arrest can quickly lead to death.

The House report also directed the U.S. General Services Administration (GSA) and the U.S. Department of Health and Human Services (HHS) to update the *Guidelines for Public Access Defibrillation Programs in Federal Facilities*, to reflect advances in AED technologies.² In December 2023, GSA coordinated with HHS to issue updated guidance in the *Safety Station Program Guidelines in Federal Facilities*. This updated guidance on public access defibrillation (PAD) programs incorporated more all-encompassing safety station program guidelines.³

According to the HHS and GSA guidelines, PAD programs are voluntary for federal facilities. The costs and expenses to establish and operate a PAD program are the responsibility of the sponsoring agency. A well-structured PAD program provides better trained individuals and increases AED accessibility. Well-structured programs also increase the potential to reduce response times and markedly increase the probability of survival and full recovery.

There is no single “formula” to determine the appropriate number, location, and access system for AEDs. However, all considerations are based upon several factors that should be considered, which include:



Response Time – The optimal response time is three minutes or less. This interval begins from the moment a person is identified as needing emergency care to when the AED is at the side of the victim.



Demographics of the Facility's Workforce – The likelihood of an event occurring increases depending on workforce demographics, such as sex, ethnicity, and age. Special consideration should be given to these demographics.



Visitors – Facilities that host large numbers of visitors are more likely to experience an event. The demographics of visitors should be included in an assessment.

¹ Report No. 117-393. The American Heart Association defines an AED as a small, lightweight, portable device designed to assist lay responders to defibrillate individuals suffering an SCA until emergency services arrive. According to Internal Revenue Service guidelines, an AED lay responder is an employee volunteer who trains to become certified in cardiopulmonary resuscitation and learns how and when to use an AED.

² In 2001, Congress required the creation of a PAD program that included voluntary guidelines for deployment of AEDs in federal buildings. In 2009, GSA and HHS issued a Federal Management Regulation bulletin, *Guidelines for Public Access Defibrillation Programs in Federal Facilities*.

³ Where the previous version of the guidelines recommended establishing a PAD program in federal facilities, this version expands the concept of a PAD program further by introducing the safety station. The idea of the safety station is to enable anyone located within a federal facility to access the necessary tools quickly and easily to respond to an emergency situation. Anywhere that an AED was previously located can and should be converted to a safety station. We did not assess safety stations. Instead, the focus of this evaluation was on the PAD program.



Specialty Areas - Facilities where strenuous work is conducted are more likely to experience an event, *e.g.*, exercise and workout rooms.



Physical Layout of Facility - Large facilities, buildings with unusual designs, elevators, campuses with several separate buildings, and buildings with physical impediments all present unique challenges to responders.



Physical Placement of AEDs – Facilities with large open areas present unique challenges.

To support responder safety and a successful rescue, personal protective and first aid equipment, such as disposable nitrile gloves, responder rescue mask, scissors, razor, and a spare pad-pak, should be stored with the AED.

According to the 2022 National Agreement between the National Treasury Employees Union and the Internal Revenue Service (IRS), every IRS post of duty (POD) with more than 100 IRS employees will have access to emergency defibrillator equipment, as well as personnel trained to operate such equipment.⁴ As of November 2024, the IRS employs over 100,000 employees across more than 500 PODs. The IRS reports that assistance is given to hundreds of thousands of taxpayers each year. An SCA can impact an employee or visitor at any time. A well-structured, staffed, and operational AED program at IRS PODs is essential for ensuring that individuals suffering from an SCA receive critical, potentially lifesaving emergency services.

Photos below show examples of AEDs and how they are generally stored within IRS PODs.



Left: Example AED that the IRS uses.

Right: Example of how AEDs are generally stored at IRS PODs. TIGTA photos.

⁴ 2022 National Agreement, Article 27, Health and Safety, Section 5.

Until January 2024, the IRS Human Capital Office managed the AED program. Currently, the Business Continuity Operations Senior Commissioner’s Representative office manages the AED program. As of December 2024, IRS records indicated the IRS AED program includes 160 PODs; 832 AEDs; and 2,738 volunteer lay responders.⁵

Results of Review

We found that IRS AED equipment was not always operational and available at some IRS PODs. Our office conducted unannounced inspections of a judgmental sample of 62 PODs included in the IRS AED program.⁶ Figure 1 details the findings of our analysis.

Figure 1: Some IRS AEDs Were Found Nonoperational, Improperly Stored, or Missing Essential Replacement Pad-Paks



Source: TIGTA analysis of AED equipment inspected at 62 IRS PODs.

Our evaluation of IRS records also found that monthly AED maintenance inspections were not always completed as required. TIGTA identified a sample of 456 AEDs that were in service from January through September 2024 and found that 47 percent of the AEDs were inspected each month by AED site coordinators, while 53 percent of the AEDs were not inspected as required. Our analysis also identified IRS PODs that have more than 100 employees but do not have an AED program as required.

⁵ TIGTA did not validate the reliability of this information.

⁶ A judgmental sample is a nonprobability sample; the results of which cannot be used to project to the population.

Some AED Pad-Paks Essential to AED Operation Were Expired, Missing, or Damaged

From June through August 2024, our office conducted unannounced inspections of a judgmental sample of 62 PODs included in the IRS AED program. The 62 PODs accounted for 418 AEDs as of May 2024.⁷ We found that 52 pad-paks (20 primary and 32 spare AED pad-paks) were expired. In addition, we found 29 spare AED pad-paks were missing from the AED's contents.

A pad-pak is essential to the proper use of an AED because it includes the battery that provides the electric shock. The pad-pak also has an adhesive that sticks to the chest of a victim, which aids the AED in defibrillating the person suffering from an SCA. Overtime, this adhesive can degrade, which can lead to the item being less effective and unable to deliver an electric shock.



Damaged primary pad-pak with exposed wire and internal packaging at an IRS POD. TIGTA photo.



Three images of expired AED pad-paks at IRS PODs. TIGTA photos.

⁷ In June 2024, the IRS provided data documenting the inventory and location of AEDs throughout IRS PODs. However, in December 2024, the IRS indicated that the AED inventory data provided in June 2024 was incomplete and subsequently provided new data identifying additional AEDs and PODs that were not previously disclosed.

We found two AED pad-paks that were damaged. IRS AED site coordinators are responsible for performing routine monthly maintenance of AED devices, including an inspection of the AED for signs of damage. Accessories or supplies that are missing, damaged, or expired should be replaced.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, ensure that damaged AED pad-paks identified are either repaired or replaced so that operational AEDs are available in the event of an emergency. We also recommended that the Chief, Business Continuity Operations Officer, ensure that where TIGTA did not conduct an inspection, an immediate assessment is conducted of AED pad-paks across the AED program to identify, repair, or replace pad-paks that are nonoperational or damaged.

IRS management agreed with our recommendations and indicated that damaged pad-paks we identified were replaced in September 2024. IRS management also assessed AED pad-paks across the AED program. As a result, supplies and equipment were ordered in November 2024 and have been received and installed.

TIGTA did not confirm that the AED pad-paks were replaced, because the IRS indicated that the pad-paks were replaced after we completed our testing.

In our August and September 2024 alerts, we recommended that the Chief, Business Continuity Operations Officer, should:

Recommendation 1: Ensure that the identified primary and spare pad-paks that have expired are replaced immediately.

Management's Response: IRS management agreed with this recommendation and indicated that, as of October 2024, the identified primary and spare pad-paks were replaced.

Recommendation 2: Ensure that where TIGTA identified missing spare pad-paks, they are replaced.

Management's Response: IRS management agreed with this recommendation and indicated that the missing pad-paks were ordered and installed.

Recommendation 3: Ensure that where TIGTA did not conduct an inspection, an immediate assessment is conducted on AEDs across the IRS AED program to identify and replace AED pad-paks expired or missing.

Management's Response: IRS management agreed with this recommendation and indicated that an assessment was conducted on pad-paks across the AED program. As of November 2024, pad-paks were ordered and installed.

Lack of Proper Signage and Mounted Storage Cabinets Makes It Difficult to Identify AED Locations

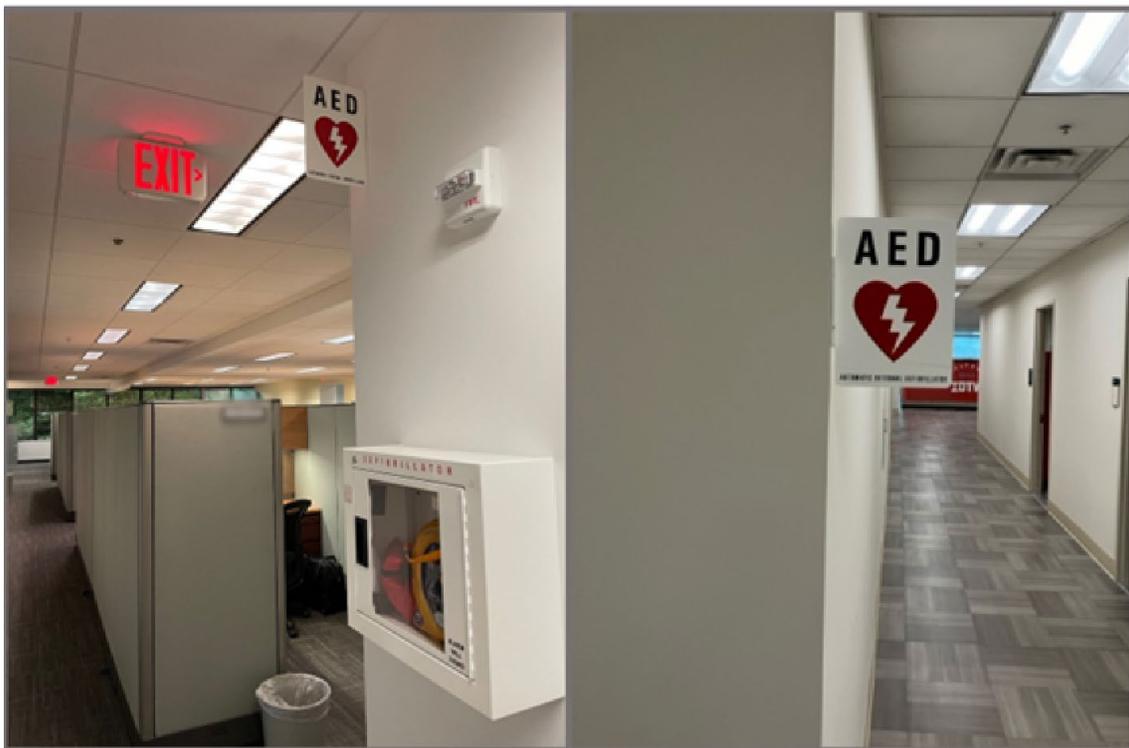
We found that 114 AEDs had either missing or broken signage. Standardized AED signs and cabinets should mark AED locations and direct users to the device. Additionally, proper signage allows individuals to identify the presence and location of an AED in the event of an emergency.

Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty

An AED program guide from the American Heart Association recommends that all AED devices have a sign beside each unit that can be seen from up to 200 meters away.



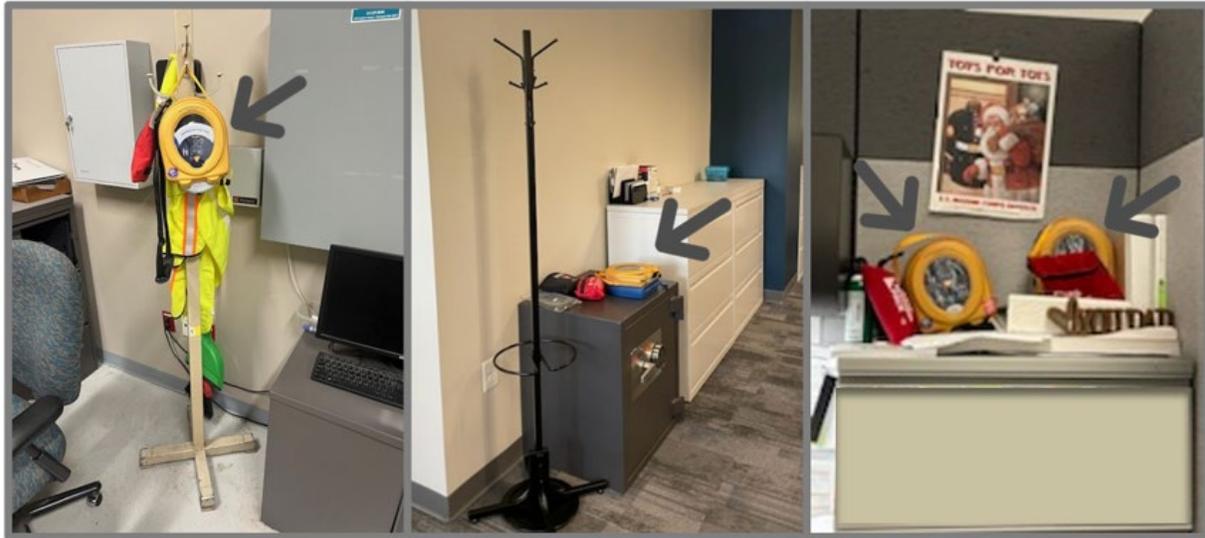
Two images show AEDs that did not have proper signage identifying their location at IRS PODs. TIGTA photos.



Two images show proper AED signage identifying AED location at IRS PODs. TIGTA photos.

Automated External Defibrillators Are Not Operationally Ready or Available at Some IRS Posts of Duty

We also found that nine AEDs were not stored in a mounted, alarmed AED cabinet as required. During monthly maintenance inspections, AED site coordinators should verify whether each AED unit is stored in an alarmed cabinet. The alarm notifies people nearby that there is an emergency and assistance may be needed. Additionally, placing an AED inside a mounted cabinet can help ensure that the AED remains secure, is easily accessible in the event of an emergency, and is returned after the emergency response has ceased.



Three images show AEDs that were not stored in cabinets at IRS PODs. TIGTA photos.

In a September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should coordinate with the Chief, Facilities Management and Security Services, to mount alarmed AED cabinets on IRS POD walls for the identified AEDs. IRS management agreed with this recommendation. In December 2024, IRS management indicated that all AED equipment was now stored in mounted cabinets, except for one AED that is stored in a guard station. The AED program manager is working with the campus site coordinator to determine when the AED will be stored in a mounted cabinet.

Recommendation 4: The Chief, Business Continuity Operations Officer, should ensure that appropriate signage identifying the location of mounted AEDs is provided.

Management's Response: IRS management agreed with this recommendation and indicated that appropriate signage was installed.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should:

Recommendation 5: Ensure that where TIGTA did not conduct an inspection, an immediate assessment is conducted of AED wall cabinets across the IRS AED program to identify and mount AEDs within an approved cabinet and comply with proper placement guidelines, as appropriate.

Management's Response: IRS management agreed with this recommendation and indicated that an assessment was conducted on AED wall cabinets across the AED

program. According to the IRS, as of January 2025, approved cabinets have been installed.

Nonoperational AEDs Were Not Replaced and Were Available to Employees

In July 2024, we found that there were three PODs where an AED was nonoperational, *i.e.*, the “Green” System Status Ready Indicator that flashes to let a volunteer lay responder know the AED is ready for use was not flashing. In the event of an emergency, a volunteer lay responder would not have access to an operational AED and be able to defibrillate an individual suffering from an SCA.

In our August 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should ensure that the three identified AEDs are either repaired or replaced so that operational AEDs are available in the event of an emergency. IRS management agreed with this recommendation and indicated that they will ensure appropriate action is taken.

In our August 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should:

Recommendation 6: Ensure that where TIGTA did not conduct an inspection, an immediate assessment is conducted of AEDs across the IRS AED program to identify, repair, or replace AEDs that are nonoperational.

Management’s Response: IRS management agreed with this recommendation and indicated that an assessment was conducted of AEDs across the AED program to identify, repair, or replace AEDs that were nonoperational. According to the IRS, as of November 2024, no nonoperational AEDs were found in any locations.

Nonoperational AED trainer model erroneously identified as an operational AED

We found two operational AEDs and a nonoperational AED trainer model at an IRS POD. Employees indicated that the AED trainer model had been there for an unspecified amount of time. Additionally, there is signage near the AED trainer model identifying the device as an AED, which may mislead responders in the event of an actual emergency.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should ensure that the AED trainer model is removed and/or replaced with an operational AED. IRS management agreed with this recommendation and indicated that the AED trainer model has been removed.



Image of an AED trainer model located at an IRS POD. TIGTA photo.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should:

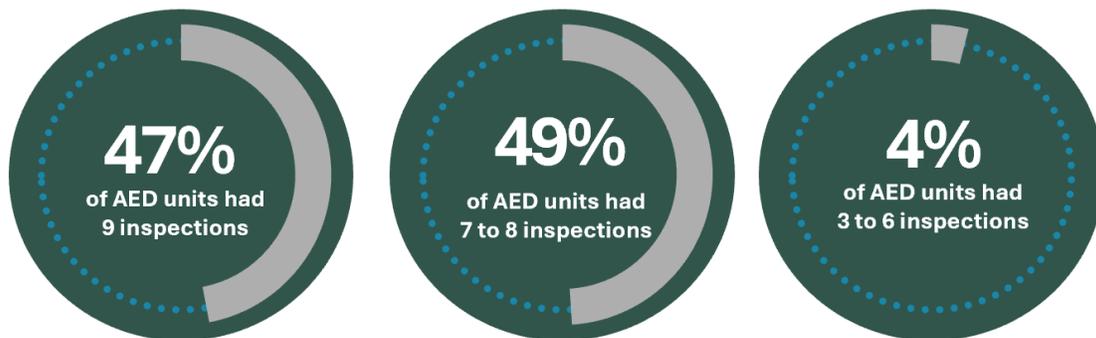
Recommendation 7: Ensure that an immediate assessment is conducted to ensure that AED trainer models are not distributed, mounted, and available for use in the event of an emergency. If any AED trainer models exist, they should be immediately removed and stored away from AED cabinets and signage to avoid confusion.

Management's Response: IRS management agreed with this recommendation. According to the IRS, it communicated in the AED Coordinator Monthly Refresher Trainings, that the AED trainer models are not to be distributed, mounted, or available for use, and should be stored away from AED cabinets and signage.

Monthly AED Maintenance Inspections Were Not Always Completed as Required

Our evaluation of IRS records found that monthly AED maintenance inspections were not always completed as required. We identified a sample of 456 AEDs that were in service from January through September 2024 and found that 47 percent of the AEDs were inspected each month by AED site coordinators. However, 53 percent of the AEDs were not inspected each month as required. Figure 2 shows the inspection frequency of the 456 AEDs from January through September 2024.

Figure 2: Inspection Frequency of 456 AEDs from January through September 2024



Source: TIGTA analysis of the IRS contractor's AED inventory data as of October 21, 2024. The AED contractor hosts the IRS's AED inventory on a web-based platform.

IRS guidelines state that AED site coordinators perform routine monthly maintenance checks of IRS AEDs. This includes, but is not limited to, inspecting the AED for signs of damage and pad-paks for expiration dates. If any accessories or supplies are missing, expiring, or if any damage is noticed, replacements should be ordered. Without completing routine monthly maintenance checks, AEDs and accessories or supplies may be missing, expired, or damaged. Monthly checks help ensure that an individual can use the device for its intended purpose in the event of an SCA.

Recommendation 8: The Chief, Business Continuity Operations Officer, should ensure that AED site coordinators complete their monthly maintenance inspections as required.

Management's Response: IRS management agreed with this recommendation. The IRS indicated that in AED Coordinator Monthly Refresher Training, it was communicated that site coordinators complete their monthly checks on the AED contractor's website. Also, the AED Program Manager can get on the system to complete monthly checks if there are issues.

Not All IRS Posts of Duty Have an AED Program as Required

Our analysis of IRS Facilities Management and Security Services records identified 13 IRS PODs that had more than 100 employees and did not have an AED program as required.⁸ The 2022 National Agreement requires that every POD with more than 100 employees will have immediate access to emergency defibrillator equipment, as well as personnel trained to operate such equipment.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should determine whether an AED program will be implemented at these PODs, *e.g.*, recruiting and training volunteers, installing AEDs, *etc.* The IRS partially agreed with our recommendation and indicated that an AED program, including training and recruitment of volunteers, would be established for seven of the PODs identified.

For the remaining six PODs, the IRS disagreed with the employee counts because the IRS's Discovery Directory data showed these PODs had less than 100 employees.⁹ The IRS stated that they would not implement an AED program at these PODs but instead would monitor the POD employee counts to determine whether an AED program needs to be implemented. We agreed with this approach.

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should:

Recommendation 9: Determine whether AEDs have been implemented at these IRS PODs. If so, provide documentation that supports AEDs have been provided at these PODs, *e.g.*, serial numbers and locations of AEDs.

Management's Response: IRS management agreed with this recommendation. By July 2025, the IRS plans to implement AEDs at the seven identified PODs.

Recommendation 10: Identify where AEDs have not been implemented at IRS PODs with more than 100 employees and determine whether an AED program will be implemented at these PODs, *e.g.*, recruiting and training volunteers, installing AEDs, *etc.*

⁸ The Facilities Management and Security Services' Graphic Database Interface is an application that provides support tools to analyze data and identify trends for real estate and facilities management decision support. The Graphic Database Interface automates the IRS real property portfolio management process, including buildings, space, and services.

⁹ IRS management indicated that their methodology for an AED program is based on Discovery Directory data. The Discovery Directory is a computer system available to IRS personnel. The directory provides information on IRS employees, including their name, job title, job location, and management level.

Management's Response: IRS management agreed with this recommendation. The IRS indicated that it developed an action plan to evaluate where AEDs will be implemented at IRS PODs with more than 100 employees, and it includes the recruiting and training of volunteers.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to determine whether AED equipment is operationally ready and available at IRS PODs. To accomplish our objective, we:

- Identified program oversight, roles, and responsibilities through research and discussions with AED program officials from the IRS and its contractor.
- Determined whether the IRS has implemented an AED program and installed AEDs at PODs in accordance with internal guidelines and the 2022 National Agreement.
- Assessed the operational readiness of AEDs.
- Determined whether AED maintenance requirements were met.

Performance of This Review

This review was performed with information obtained from the IRS Business Continuity Operations Senior Commissioner's Representative office in Washington, D.C., during the period of June through December 2024.

In addition, we performed unannounced inspections at a judgmental sample of 62 IRS PODs during the period of June through August 2024.¹

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objective.

Data Validation Methodology

We performed tests to assess the reliability of data from the IRS's AED contractor's AED inventory records. We reviewed a judgmental sample of the data; conducted electronic or manual data testing for missing data, outliers, or obvious errors; and interviewed agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

¹ A judgmental sample is a nonprobability sample; the results of which cannot be used to project to the population.

Appendix II

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

March 13, 2025

MEMORANDUM FOR NANCY LAMANNA
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: JULIA W. CALDWELL Digitally signed by Julia W. Caldwell
Date: 2025.03.13 09:03:29
GMT
DEPUTY CHIEF OPERATING OFFICER

SUBJECT: DRAFT EVALUATION REPORT – AUTOMATED EXTERNAL
DEFIBRILLATORS ARE NOT OPERATIONALLY READY OR
AVAILABLE AT SOME IRS POSTS OF DUTY (EVALUATION NO.: IE-
24-039)

Thank you for the opportunity to review and comment on the draft audit report. We appreciate that your report acknowledged we agreed with the findings and have started to take appropriate actions on all 10 recommendations. The Deputy Chief Operating Officer – Business Continuity Operations is committed to save lives by initiating CPR and using an AED within three to five minutes of a victim's collapse.

We agree with all 10 of the recommendations included in this report and have taken corrective actions addressed the report findings. Those actions include replacing non-operational, expired or missing pad-paks, placed 114 signages that identifies the location of stored or mounted AEDs and removed trainer models from the area to avoid confusion. In addition, we modified our AED Coordinator Monthly Refresher Training to include routine checks of the AEDs for missing, expired, or damaged pad-paks and have ordered accessories and supplies available for quick replacement.

We appreciate the acknowledgement that not all IRS Posts of Duty (PODs) have an AED program at locations with less than 100 employees. However, we will continue to monitor the POD employee count to determine if an AED program would be needed in the future. We are implementing the AED program in 7 PODs with more than 100 employees.

Attached is our corrective action plan describing how we are addressing your recommendations.

We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at julia.w.caldwell@irs.gov. A member of your staff may also contact the Office of Continuity Operations (OCO) Director Keith G. Warren at keith.g.warren@irs.gov or Associate Director Glenda J. Gordon at glenda.gordon@irs.gov.

2

Attachment

Attachment

RECOMMENDATION #1 (E-mail Alert):

The Chief Business Continuity Operations Officer should ensure that the identified primary and spare Pad-Paks that have expired are replaced immediately.

CORRECTIVE ACTION #1:

IRS management agreed with this recommendation. The AED Coordinator replaced the identified primary Pad-Paks on September 10, 2024. New spare Pad-Paks were ordered on September 16, 2024 and installed on October 10, 2024.

IMPLEMENTATION DATE:

October 10, 2024

RECOMMENDATION #2 (E-mail Alert):

The Chief Business Continuity Operations Officer should ensure that where TIGTA identified missing spare Pad-Paks, they are replaced.

CORRECTIVE ACTION #2:

IRS management agreed with this recommendation. Two Posts of Duty (PODs) that had missing Pad-Paks during the TIGTA inspection were ordered on September 17, 2024. An assessment was conducted on Pad-Paks across the AED Program to identify, repair, or replace Pad-Paks that were missing to fulfill this recommendation. Twenty-nine Pad-Paks were ordered and installed by the local AED Coordinator.

IMPLEMENTATION DATE:

November 7, 2024

RECOMMENDATION #3 (E-Mail Alert):

The Chief Business Continuity Operations should ensure that, where TIGTA did not conduct an inspection, an immediate assessment is conducted of AEDs across the IRS AED program to identify and replace Pad-Paks that are expired or missing.

CORRECTIVE ACTION #3:

IRS management agreed with this recommendation. An assessment was conducted on AED Pad-Paks across PODs that has the AED Program to identify, repair, or replace Pad-Paks that were expired or missing to fulfill this recommendation. Pad-Paks were ordered and installed by the local AED Coordinator.

IMPLEMENTATION DATE:

November 7, 2024

RECOMMENDATION #4:

The Chief Business Continuity Operations Officer should ensure appropriate signage that identifies the location of mounted AEDs are provided.

CORRECTIVE ACTION #4:

IRS management agreed with this recommendation. TIGTA provided the listing of 33 PODs showing missing AED signs on December 18, 2024. The IRS AED Coordinator ordered 31 of the 114 identified signs on March 13, 2025, to be installed by March 31, 2025. The rest were already in the PODs and have already been installed.

IMPLEMENTATION DATE:

March 31, 2025

CORRECTIVE ACTION #4 MONITORING PLAN:

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

RECOMMENDATION #5 (E-Mail Alert):

In our September 2024 alert, we recommended that the Chief Business Continuity Operations Officer should ensure that, where TIGTA did not conduct an inspection, an immediate assessment is conducted of AED wall cabinets across the IRS AED program to identify and mount AEDs within an approved cabinet and compliance with proper placement guidelines, as appropriate.

CORRECTIVE ACTION #5:

IRS management agreed with this recommendation. An assessment was conducted on AED wall cabinets across the AED Program. We have identified 3 PODs and mounted 9 AEDs with approved cabinets and with proper placement guidelines as referenced in E-mail Alert #3.

IMPLEMENTATION DATE:

January 14, 2025

RECOMMENDATION #6 (E-Mail Alert):

In our August 2024 alert, we recommended that the Chief Business Continuity Operations Officer should ensure that, where TIGTA did not conduct an inspection, an immediate assessment is conducted of AEDs across the IRS AED program to identify, repair, or replace AEDs that are non-operational.

CORRECTIVE ACTION #6:

IRS management agreed with this recommendation. An assessment was conducted of AEDs across the AED Program to identify, repair, or replace AEDs that are non-operational. No non-operational AEDs were found in any locations.

IMPLEMENTATION DATE:

November 7, 2024

RECOMMENDATION #7 (E-Mail Alert):

3

In our September 2024 alert, we recommended that the Chief Business Continuity Operations Officer should ensure that an immediate assessment is conducted to ensure that trainer model AEDs are not distributed, mounted, and available for use in the event of an emergency. If any trainer model AED exists, they should be immediately removed and stored away from AED cabinets and signage to avoid confusion.

CORRECTIVE ACTION #7:

IRS management agreed with this recommendation. We communicated in AED Coordinator Monthly Refresher Trainings that trainer model AEDs are not to be distributed, mounted, or available for use, and should be stored away from AED cabinets and signage.

IMPLEMENTATION DATE:

October 16, 2024

RECOMMENDATION #8:

The Chief Business Continuity Operations Officer should ensure that AED site coordinators complete their monthly maintenance inspections as required.

CORRECTIVE ACTION #8:

IRS management agreed with this recommendation. In AED Coordinator Monthly Refresher Training, it was communicated that site coordinators complete their monthly checks on the AED Contractor's website and the AED Program Manager can get on the system to complete monthly checks if there are issues.

IMPLEMENTATION DATE:

October 16, 2024

RECOMMENDATION #9 (E-Mail Alert):

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should determine whether AEDs have been implemented at these IRS PODs, and, if so, provide documentation supporting that AEDs have been provided at these PODs, e.g., serial numbers and locations of AEDs.

CORRECTIVE ACTION 9:

IRS management agreed with this recommendation. We are implementing AEDs in seven PODs. Three out of seven PODs have been implemented as of March 13, 2025.

CORRECTIVE ACTION #9 MONITORING PLAN:

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

IMPLEMENTATION DATE:

July 31, 2025.

RECOMMENDATION #10 (E-Mail Alert):

4

In our September 2024 alert, we recommended that the Chief, Business Continuity Operations Officer, should identify where AEDs have not been implemented at IRS PODs with more than 100 employees and determine whether an AED program will be implemented at these PODs, e.g., recruiting and training volunteers, installing AEDs, etc.

CORRECTIVE ACTION #10:

IRS management agreed with this recommendation. An action plan was developed to evaluate where AEDs will be implemented at an IRS building with more than 100 employees that includes recruiting and training of volunteers. Seven PODs with more than 100 employees for six consecutive months will have the AED program implemented.

IMPLEMENTATION DATE:

November 27, 2024

Appendix III

Abbreviations

AED	Automated External Defibrillator
GSA	General Services Administration
HHS	Health and Human Services
IRS	Internal Revenue Service
PAD	Public Access Defibrillation
POD	Post of Duty
SCA	Sudden Cardiac Arrest
TIGTA	Treasury Inspector General for Tax Administration



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

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