

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Actions Were Taken to Address Security Deficiencies at IRS Facilities

July 29, 2026

Report Number: 2026-IE-R011

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

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HIGHLIGHTS: Actions Were Taken to Address Security Deficiencies at IRS Facilities

Final Inspection Report issued on July 29, 2026

Report Number 2026-IE-R011

Why TIGTA Did This Inspection

From June 2022 through November 2024, we issued 5 reports on unannounced physical security inspections at 16 IRS facilities. Our inspections determined whether IRS facilities had safety and security measures in place to detect and deter unauthorized entry, and whether the measures complied with established standards. We made 42 recommendations to improve and/or repair existing countermeasures.

Additionally, in August 2023, the IRS completed its comprehensive security review of its facilities. That review included 500 IRS facilities and resulted in 593 recommendations to improve and/or repair existing security countermeasures and addressed noncompliance issues.

We initiated this follow-up inspection to assess actions that the IRS has taken to address facility security deficiencies. This included assessing IRS actions taken to address prior TIGTA recommendations related to select facility security deficiencies.

Impact on Tax Administration

As of January 2026, approximately 74,000 IRS employees work in roughly 500 IRS facilities. Threats and assaults directed at IRS employees and facilities impede the effective and safe administration of the federal tax system.

What TIGTA Found

As of January 2026, the IRS reported that it completed corrective actions for [REDACTED] of the 593 recommendations from its comprehensive security review. The remaining [REDACTED] recommendations [REDACTED] were still open. These recommendations and corrective actions were sponsored with Inflation Reduction Act of 2022 funding. However, since January 2025, the IRS has gone through multiple "defend the spend" campaigns where project funding is continuously vetted for justification. In July 2024, \$19 million in funding for corrective actions was cancelled. As of January 2026, the IRS's Facilities Management and Security Services (FMSS) has not established a time frame for when it will reassess prior project recommendations and has not determined whether funding will be available to correct deficiencies identified.

Overall, the IRS continues to address security deficiencies at its facilities, and the recommendations that we made in our prior reports. From June 2022 through November 2024, we made 42 recommendations to improve and/or repair existing security countermeasures or compliance issues. The IRS agreed with 36, partially agreed with 4, and disagreed with 2 recommendations. As of March 2026, the status of the 40 agreed to and partially agreed to recommendations include:

- [REDACTED] closed with corrective actions implemented.
- [REDACTED] that remain open.

From September through December 2025, we conducted follow-up physical security inspections at five IRS facilities. [REDACTED]

What TIGTA Recommended

We made four recommendations to the Acting Chief, FMSS. We recommended that the IRS finalize the process to prioritize and request funding for previously planned security improvement projects. Additionally, we recommended that [REDACTED]

The IRS agreed with all recommendations.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: July 29, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Nancy A LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Inspection Report – Actions Were Taken to Address Security
Deficiencies at IRS Facilities (Inspection No.: IE-25-015-I)

This report presents the results of our review to assess actions that the Internal Revenue Service (IRS) has taken to address prior TIGTA recommendations related to select facility security deficiencies. This review is part of our Fiscal Year 2026 Annual Program Plan and addresses the major management and performance challenge of *Improving Operational Efficiencies*.

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.

Table of Contents

<u>Background</u>	Page 1
<u>Results of Review</u>	Page 2
<u>Over 500 IRS Security Recommendations Have Been Implemented at Facilities Since 2022</u>	Page 2
<u>Recommendation 1:</u>	Page 3
<u>Several TIGTA Recommendations Remain Open and Incomplete</u>	Page 3
<u>Recommendations 2 and 3:</u>	Page 9
<u>Recommendation 4:</u>	Page 10
<u>Appendices</u>	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u>	Page 11
<u>Appendix II – Management’s Response to the Draft Report</u>	Page 12
<u>Appendix III – Abbreviations</u>	Page 15

Background

From June 2022 through November 2024, we issued 5 reports on unannounced physical security inspections at 16 Internal Revenue Service (IRS) facilities. Our inspections determined whether IRS facilities had safety and security measures in place to detect and deter unauthorized entry, and whether the measures complied with Interagency Security Committee (ISC) standards.¹

We made 42 recommendations to improve and/or repair existing safety and security countermeasures, such as:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

The IRS agreed with 36 (86 percent) of our recommendations, partially agreed with 4 (10 percent), and disagreed with 2 (5 percent).²

Around the same time as our inspections, the President of the National Treasury Employees Union sent an August 2022 letter to the IRS Commissioner. The letter requested that the IRS conduct a comprehensive assessment of security measures at all IRS facilities. The request was in response to “dangerous and false rhetoric” about the agency. The request also noted that, “IRS workers are often targeted due to the nature of their work,” and “We have seen antigovernment, anti-worker statements fuel violent attacks on innocent federal employees.”

The IRS’s Facilities Management and Security Services (FMSS) prepared a security action plan to evaluate 500 IRS facilities across the United States and the territory of Puerto Rico. The FMSS also conducted a comprehensive review of existing safety and security measures at these facilities. The reviews evaluated perimeter security, restricted areas, exterior lighting, security around entrances to IRS facilities, and other protections.

In August 2023, the IRS completed its comprehensive security review of the 500 IRS facilities. The review resulted in 593 recommendations to improve and/or repair existing security countermeasures, and addressed noncompliance issues with ISC standards.

We conducted this follow-up review to determine whether the IRS addressed the 593 recommendations and implemented appropriate countermeasures to reduce and mitigate risk from security deficiencies. As of January 2026, approximately 74,000 IRS employees work in the 500 IRS facilities. Threats and assaults directed at IRS employees and facilities impede the effective and safe administration of the federal tax system.

¹ Executive Order 12977, Interagency Security Committee (1995), 60 Fed. Reg. 54411, established the ISC and gave the committee authority to establish policies for security in, and protection of, nonmilitary federal facilities in the United States whether owned, leased, or managed by the government.

² The total percentage does not add to 100 percent due to rounding.

Results of Review

As of January 2026, the IRS reported that it completed corrective actions for [REDACTED] of the 593 recommendations resulting from its comprehensive security review of 500 IRS facilities. Another [REDACTED] recommendations remained open.

From September through December 2025, we conducted follow-up physical security inspections at 5 IRS facilities that account for 30 of the 40 recommendations the IRS agreed to in our prior reports. We found that the countermeasures at these facilities generally met ISC standards designed to detect and deter unauthorized entry and secure restricted areas. The IRS took actions to address most of the physical security deficiencies. [REDACTED]

The Federal Protective Service (FPS) [REDACTED]

[REDACTED] The FPS [REDACTED]

We did not visit four locations that represented five prior TIGTA recommendations. The IRS provided documentation that showed corrective actions and countermeasures were completed or implemented in [REDACTED] closed recommendations. However, [REDACTED] remains open, pending funding, and has an expected completion date in late 2026.

Over 500 IRS Security Recommendations Have Been Implemented at Facilities Since 2022

In August 2023, the FMSS completed its comprehensive security review. This review included 500 IRS facilities and resulted in nearly 600 recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues with ISC standards.

The FMSS reported in January 2026 that it had completed corrective actions for [REDACTED] of the 593 recommendations resulting from the IRS's comprehensive security review. These corrective actions included [REDACTED]

³

Nearly \$19 million in cancelled funding delayed the closure of open recommendations

According to FMSS, [REDACTED] of the 593 recommendations were still open in January 2026. The [REDACTED] recommendations and corrective actions were initially sponsored with Inflation Reduction Act of 2022 funding.⁴ However, the IRS went through multiple "defend the spend" campaigns where project funding is continuously vetted for justification. In July 2024, \$19 million in funding for corrective actions was cancelled.

As of January 2026, the FMSS has not:

³ [REDACTED]

⁴ Pub. L. No. 117-169, 136 Stat. 1818.

- Established a time frame for when it will reassess prior project recommendations.
- Determined whether funding will be available to correct deficiencies identified during the IRS's comprehensive security review.

However, FMSS officials noted that they plan to review each open recommendation and evaluate whether the projects remain necessary, feasible, or can be reduced in size. For example, a project to upgrade an existing out-of-date VSS may not be necessary if the current system is adequate and there are no operational issues except for periodic maintenance. After evaluating each recommendation, the FMSS plans to reprioritize projects and submit individual funding requests for consideration.

Recommendation 1: The Acting Chief, FMSS, should finalize the process to prioritize and request funding for previously planned security improvement projects.

Management's Response: IRS management agreed with our recommendation and plans to meet at least quarterly to review security projects, assign them a priority and recommend funding.

Several TIGTA Recommendations Remain Open and Incomplete

Overall, the IRS continues to address security deficiencies at its facilities and the recommendations that we made in our prior reports. From June 2022 through November 2024, we made 42 recommendations to improve and/or repair existing security countermeasures or compliance issues. The IRS either agreed or partially agreed with 40 recommendations.

As of March 2026, the status of these recommendations include:

- [REDACTED] closed with corrective actions implemented.⁵
- [REDACTED] that remain open until all corrective actions have been completed.⁶ These corrective actions include [REDACTED]. TIGTA confirmed that these recommendations remain open, and the IRS has plans for corrective action.

From September through December 2025, we conducted follow-up physical security inspections at 5 IRS facilities that account for 30 of the 40 recommendations that the IRS agreed to or partially agreed to in our prior reports. We conducted assessments at the:

- [REDACTED]. The facilities are referred to as the [REDACTED].
- [REDACTED].
- [REDACTED] facility in [REDACTED].
- [REDACTED] facility in [REDACTED].

⁵ One recommendation was for a facility that closed in Calendar Year 2025. We did not reassess that facility.

⁶ TIGTA made four recommendations in prior reports that were not specific to security countermeasure implementation. Those recommendations focused on administrative processes within the IRS's comprehensive security review, *e.g.*, ensuring that all recommendations were appropriately addressed and ensuring that completed assessments correctly identified safety and security deficiencies at facilities.

We found that all the recommendations and corrective actions for the [REDACTED] were completed and complied with ISC standards. Countermeasures at the [REDACTED] generally complied with ISC standards; however, several recommendations remain open.

We did not visit four other locations that represented five prior recommendations. The IRS provided documentation that showed [REDACTED] recommendations were addressed. However, [REDACTED] remains open. As of January 2026, this recommendation does not have approved funding. The IRS expects to complete the recommendation in late Calendar Year 2026.

[REDACTED]

The countermeasures at the [REDACTED] generally meet the ISC standards.

[REDACTED]

[REDACTED]

In January 2024, we reported on the [REDACTED]

[REDACTED]

We recommended that the [REDACTED] IRS management partially agreed with the recommendation and planned to coordinate with the General Services Administration, appropriate [REDACTED], and the building lessor to assess the feasibility of implementing corrective actions.

As of October 2025, the [REDACTED]. The FPS [REDACTED].

The ISC standards require that [REDACTED]

[REDACTED]

In October 2025, the IRS indicated that it has coordinated with the FPS and the General Services Administration, and plans to [REDACTED]. The IRS plans to [REDACTED]. The IRS has plans to complete this project by February 2027. Since this recommendation is still open from the prior physical security review, we are not making any additional recommendations.

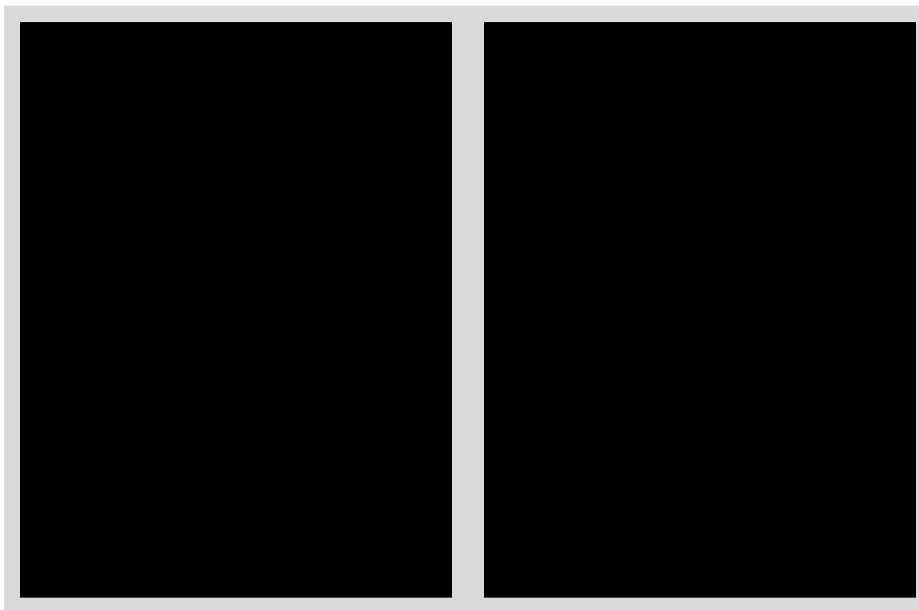
⁷ TIGTA, Report No. 2024-IE-R004, [Interim Evaluation - Assessment of the IRS's Comprehensive Facilities Security Review and Employee Safety and Security Measures](#) (Jan. 2024).

[REDACTED]

Countermeasures at the [REDACTED] generally meet the ISC standards. However, in September 2025, we observed several security vulnerabilities.

[REDACTED]

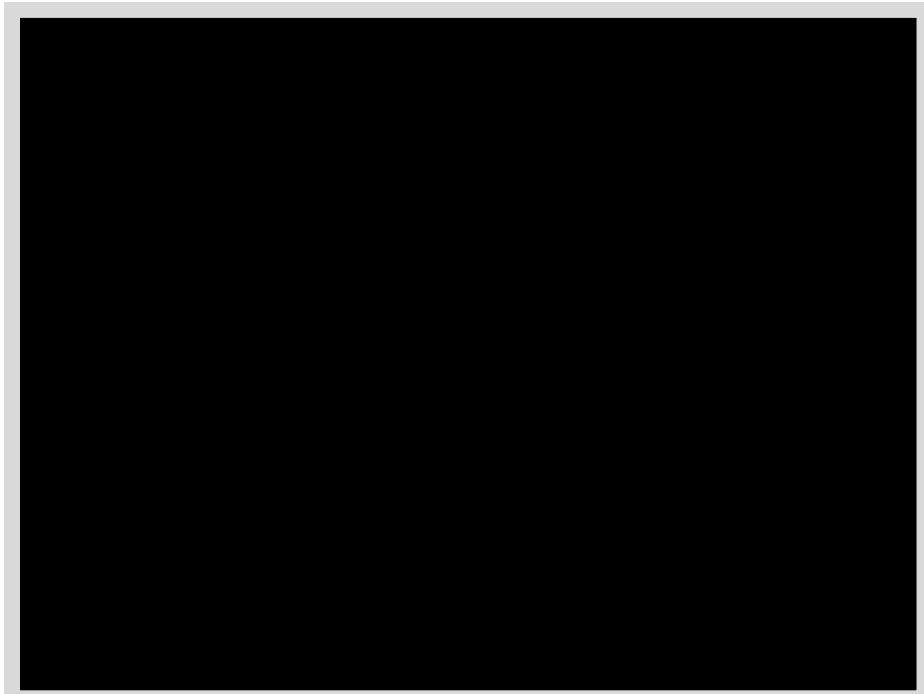
[REDACTED] We previously found
[REDACTED] in our October 2022 report.⁸ We observed [REDACTED]
[REDACTED] According to ISC standards,
[REDACTED]



[REDACTED]

TIGTA photos.

⁸ TIGTA, Report No. 2023-IE-R001, *Physical Security Controls at the* [REDACTED] (Oct. 2022).



. TIGTA photo.

Local FMSS personnel noted that

in December 2024,

The IRS stated that

in November 2025 and, as of

March 2026,

. The IRS estimates that the project

will be completed in October 2026. Therefore, we are not making a recommendation.

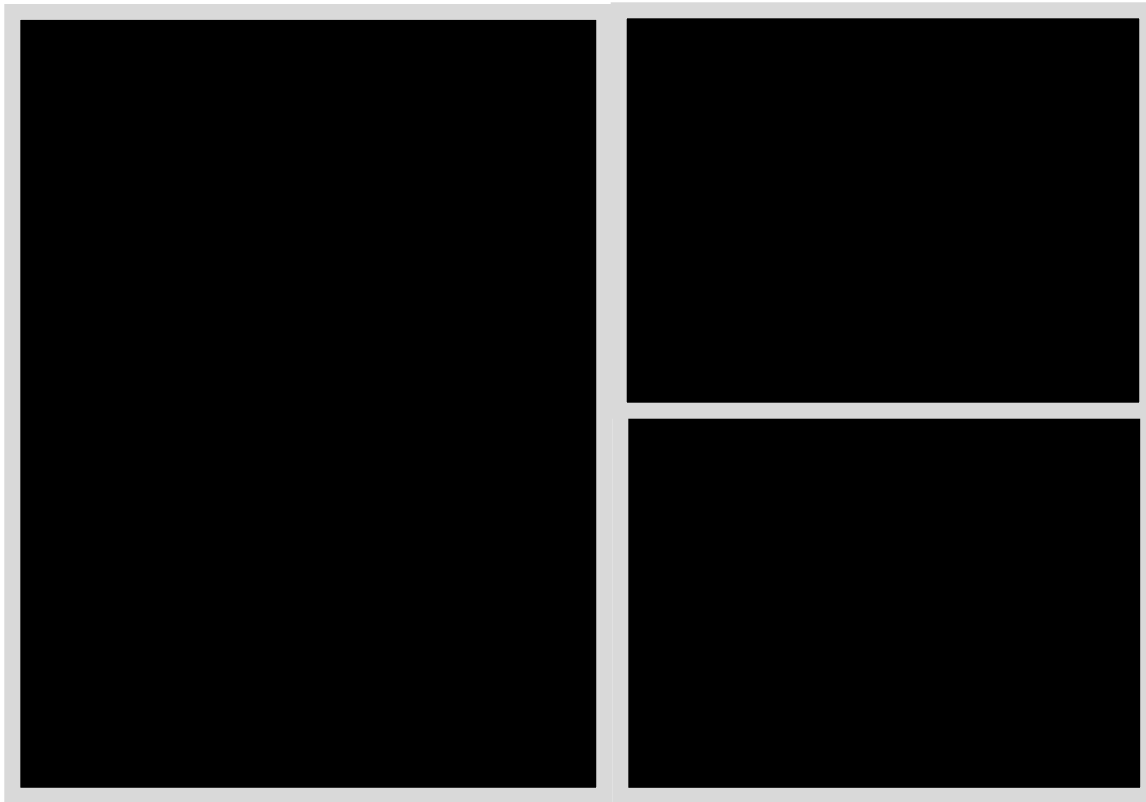
was generally adequate. However,

standards,

. According to ISC

. Although

the IRS is



[REDACTED]. TIGTA photos.

Our October 2022 report noted that [REDACTED]

[REDACTED]. We recommended that the IRS:



[REDACTED]. TIGTA photo.

- [REDACTED]
- [REDACTED]
- [REDACTED]

IRS management agreed with the recommendation [REDACTED]

[REDACTED]

The IRS also confirmed that it [REDACTED] in

July 2024. As of November 2025, the IRS stated that [REDACTED]

[REDACTED]. The IRS estimates that the project will be completed in September 2026.

Since the recommendation is still open from the prior physical security review, we are not making any additional recommendations.

[REDACTED]

[REDACTED] FPS [REDACTED]

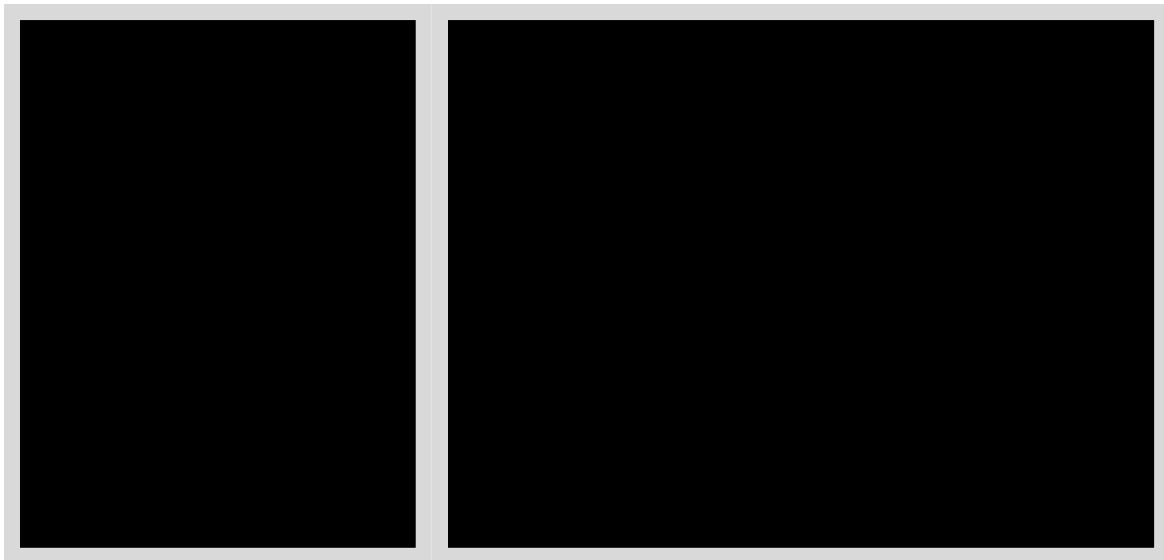
[REDACTED]

According to ISC standards, [REDACTED]

[REDACTED]

[REDACTED] To ensure that [REDACTED]

[REDACTED]



Left: [REDACTED]

Right: [REDACTED] TIGTA photos.

In our October 2022 report, we noted that [REDACTED]

[REDACTED] We recommended that the IRS [REDACTED]

[REDACTED] IRS management agreed with the recommendation.

In November 2025, the IRS indicated [REDACTED]

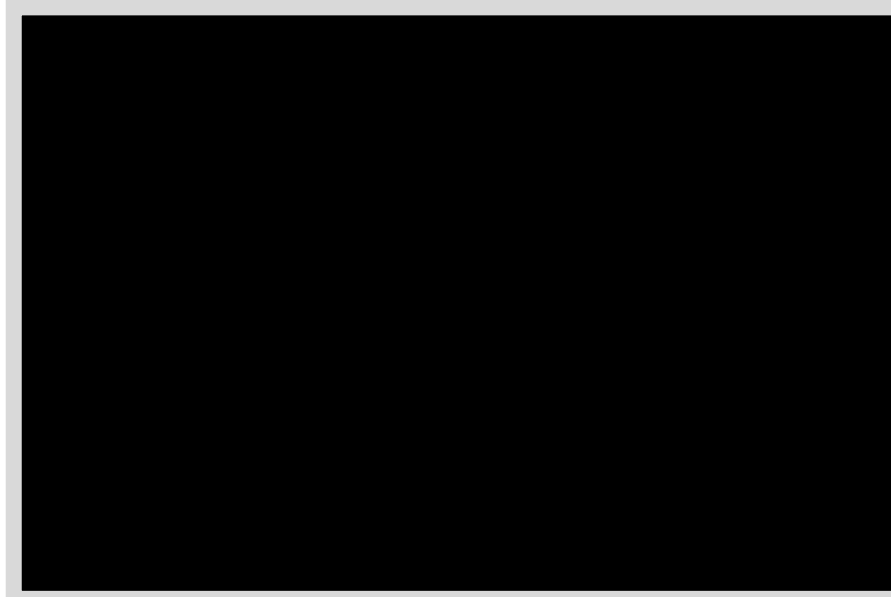
[REDACTED]

[REDACTED]

[REDACTED] We previously found concerns with [REDACTED]

in our October 2022 review. At that time, [REDACTED]

According to ISC standards, [REDACTED]



[REDACTED] IRS photo.

In September 2025, local FMSS personnel indicated that they were actively troubleshooting the matter [REDACTED]. As of November 2025, the IRS noted that [REDACTED]

The Acting Chief, FMSS, should:

Recommendation 2: [REDACTED]

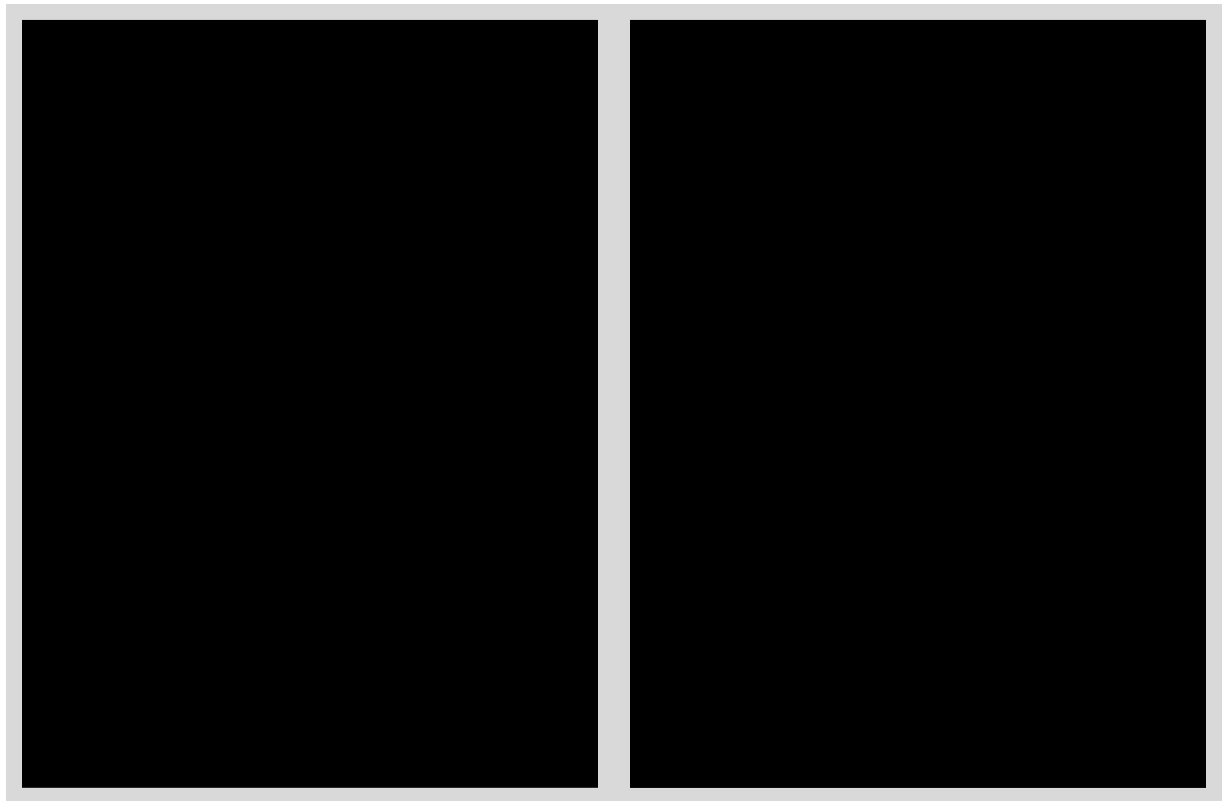
Management's Response: [REDACTED]

Recommendation 3: [REDACTED]

Management's Response: [REDACTED]

Countermeasures at [REDACTED] meet the ISC standards. However, we observed [REDACTED]

The ISC standards [REDACTED]



Left: [REDACTED]. Right: [REDACTED]. TIGTA photos.

In June 2022, we reported that [REDACTED].⁹ We recommended that the IRS [REDACTED]. IRS management agreed with the recommendation [REDACTED].

Recommendation 4: The Acting Chief, FMSS, [REDACTED].

Management's Response: [REDACTED]

⁹ TIGTA, Report No. 2022-IE-R002, *Physical Security Controls at* [REDACTED] (June 2022).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this inspection was to assess actions that the IRS has taken to address prior TIGTA recommendations related to select facility security deficiencies. To accomplish our objective, we:

- Assessed whether previously identified TIGTA findings and recommendations were adequately addressed. We conducted unannounced physical security inspections of a judgmental sample of previously inspected IRS facilities.
- Obtained the list of all recommendations generated from the IRS's comprehensive security review. We reviewed and identified the status of the recommendations based on approval, funding, and corrective action.

Performance of This Review

We performed this review with information obtained from the IRS's FMSS office located in [REDACTED], during the period of September 2025 through March 2026. We also performed on-site physical security inspections at five IRS facilities: [REDACTED] during the period September through December 2025. We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's *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.

Appendix II

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 22, 2026

MEMORANDUM FOR: Nancy A. LaManna
Deputy Inspector General for Inspections and Evaluations

FROM: John M. Pekarik 
Acting Chief, Facilities Management & Security Services

SUBJECT: Draft Audit Report – Actions Were Taken to Address Security
Deficiencies at IRS Facilities (Inspection No.: IE-25-015-I)

Thank you for the opportunity to review and comment on the draft audit report. We appreciate that your report acknowledged that countermeasures at the facilities visited during your review generally met Interagency Security Committee standards, that we took actions to address most of the physical security deficiencies identified in prior inspections, and that as of January 2026 we have completed corrective actions for majority of the recommendations resulting from its comprehensive security review of IRS facilities. Facilities Management and Security Services (FMSS) remains committed to the safety and security of our facilities and employees.

We agree with all four of your recommendations and have developed corrective actions to remediate the report's findings. As of April 2026, FMSS coordinated with a vendor to address the [REDACTED] identified in recommendation 3. In addition, we are developing the charter for the Project Review Board that will be used to prioritize the remaining Out-of-Cycle Review recommendations pending funding approval in response to recommendation 1 and are assessing options to address the [REDACTED] identified in recommendation 2.

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 202-317-6983 or at John.M.Pekarik@irs.gov, or a member of your staff may contact the FMSS Physical Security Acting Director, Ross Sickler, at Ross.C.Sickler@irs.gov.

Attachment

Attachment

RECOMMENDATION #1:

The Acting Chief, FMSS, should finalize the process to prioritize and request funding for previously planned security improvement projects.

CORRECTIVE ACTION:

The IRS agrees with this recommendation. FMSS will finalize the charter for the Project Review Board (PRB). The PRB will meet at least quarterly to review all FMSS projects, including security projects, assigning them a priority and recommending them for funding.

IMPLEMENTATION DATE:

November 15, 2026

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 #2:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

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.

2

RECOMMENDATION #3:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #4:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

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
FPS	Federal Protective Service
IRS	Internal Revenue Service
ISC	Interagency Security Committee
PSO	Protective Security Officer
TIGTA	Treasury Inspector General for Tax Administration
VSS	Video Surveillance System



**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.