

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

January 8, 2024

Report Number: 2024-IE-R004

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.

HIGHLIGHTS: Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

Final Evaluation Report issued on January 8, 2024

Report Number 2024-IE-R004

Why TIGTA Did This Evaluation

In an August 20, 2022, letter to the IRS Commissioner, the President of the National Treasury Employees Union requested that the IRS assess the security measures at all IRS facilities, in light of “recent dangerous and false rhetoric” about the agency. The National Treasury Employees Union President also asked the IRS Commissioner to “minimize the amount of field work by IRS employees.”

In response, former IRS Commissioner Rettig directed the IRS to conduct comprehensive reviews of existing safety and security measures at IRS facilities with a focus on monitoring perimeter security, security around entrances, and various other protections.

TIGTA initiated this review to evaluate the IRS’s comprehensive facility security reviews and the safety and security measures designed to protect employees conducting official business outside of IRS offices.

Impact on Tax Administration

The IRS employs over 90,000 employees in over 500 facilities. Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the Federal tax system and the IRS’s ability to collect tax revenue.

What TIGTA Found

In response to the Commissioner’s directive, the IRS’s Facilities Management and Security Services (FMSS) prepared a security action plan to evaluate more than 500 facilities. The first phase was completed as planned and included comprehensive security reviews at 34 facilities. IRS management notes that these 34 facilities account for [REDACTED] of its employees.

For the 34 sites the IRS assessed, in 25 (74 percent), the FMSS made 92 recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues at these facilities. As of March 2023, 30 recommendations (33 percent) were still pending approval or funding.

Our independent physical security inspections at eight of the 34 facilities identified [REDACTED]

[REDACTED] Specifically, the IRS’s assessment of these facilities identified and made recommendations to address only three security deficiencies; whereas we identified 11 additional security deficiencies that warrant the IRS’s attention.

Finally, our evaluation found that the IRS provides and continues to revise enterprise-wide internal guidance and procedures to protect IRS employees who conduct face-to-face field visits and activities. This guidance includes actions they can take to mitigate the potential threat of violence when conducting official business away from an IRS facility. This includes how to prepare for meetings with taxpayers with safety and security being a priority; requesting an armed escort if determined necessary; and reporting threats and assaults to the IRS, TIGTA, and, where applicable, local law enforcement.

What TIGTA Recommended

TIGTA made 16 recommendations to the Chief, FMSS, to strengthen existing facility security postures which include [REDACTED]

[REDACTED]

[REDACTED]



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: January 8, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

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

SUBJECT: Final Report – Interim Evaluation – Assessment of the IRS’s
Comprehensive Facilities Security Review and Employee Safety and
Security Measures (Evaluation # IE-22-015)

This report presents the results of our review to evaluate the process of the Internal Revenue Service’s (IRS) comprehensive facility security review and the safety and security measures designed to protect employees conducting official business outside of IRS offices. This review was part of our Fiscal Year 2023 Annual Program Plan 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 as Appendix V. If you have any questions, please contact me or James A. Douglas, Director, Inspections and Evaluations.

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Background

In an August 20, 2022, letter to the Internal Revenue Service (IRS) Commissioner,¹ the President of the National Treasury Employees Union requested that the IRS conduct a comprehensive assessment of the security measures at all IRS facilities. The National Treasury Employees Union request was made in response to “recent dangerous and false rhetoric” from some politicians about the agency. The National Treasury Employees Union letter stated that, “IRS workers are often targeted due to the nature of their work, which requires close interaction with the public. Too many times in the past, we have seen anti-government, anti-worker statements fuel violent attacks on innocent Federal employees.”

In addition to requesting a comprehensive assessment of facility security measures, the President of the National Treasury Employees Union also asked the IRS Commissioner to, “minimize the amount of field work by IRS employees while these harmful statements circulate on news outlets and on social media and continue to incite violence against Federal employees.” In an August 23, 2022, response to this letter, the former IRS Commissioner stated that the IRS will conduct a comprehensive review of existing safety and security measures at all IRS facilities. These reviews would include evaluating perimeter security, designations of restricted areas, exterior lighting, security around entrances to IRS facilities, and various other protections.

Facilities Management and Security Services (FMSS) prepares security action outlining plans to conduct safety and security reviews at more than 500 IRS-staffed facilities

In response to the IRS Commissioner’s directive, the IRS’s FMSS prepared a security action plan to evaluate more than 500 facilities across the United States and the territory of Puerto Rico. The first phase of this plan was implemented on September 14, 2022, with the expectation to complete all facility assessments by September 30, 2023. The phased approach that security assessments were conducted is as follows:

- ***Phase 1*** – assessments (referred to as out-of-cycle security reviews (OCR)) performed from September 14, 2022, to October 14, 2022, and included 34 IRS facilities consisting of campus locations, computing centers, and offices that require employees to be on-site. IRS management notes that these 34 facilities account for ████████ IRS employees as of September 2022.
- ***Phase 2*** – assessments performed from October 2022 through February 2023, and included 140 Facility Security Level (FSL)² ████████ facilities. The order in which these assessments were conducted was prioritized based on the number of employees reporting to the facility, when the last facility security assessment (FSA) was conducted, known intelligence, whether the facility is public facing (requires face-to-face interaction with taxpayers), and if employees were required to be on-site.

¹ See Appendix II for a copy of this letter.

² The FSL is a categorization based on the analysis of several security-related facility factors, which serves as the basis for the implementation of physical security measures. FSL determination ranges from a Level I (lowest risk) to Level V (highest risk).

- ***Phase 3*** – assessments began November 2022, are scheduled to be completed by July 2023, and include the remaining 327 facilities.

To facilitate the OCR process, the FMSS developed an OCR checklist.³ The OCR checklist contains 22 questions covering areas from [REDACTED]. The criteria for each question complied with the countermeasures established by the Interagency Security Committee (ISC).⁴ According to the FMSS security action plan, the OCR project will conclude when all deficiencies have been resolved.

Guidance provided to employees required to conduct face-to-face field visits

IRS revenue agents (RA)⁵ and revenue officers (RO) conduct field activities which could require face-to-face contact with taxpayers or their representatives:

- RAs work with customers, businesses, and the legal and financial communities and are responsible for planning and conducting on-site examinations. The RAs regularly work with taxpayers, their representatives, certified public accountants, and tax attorneys.
- ROs’ primary focus involves collecting delinquent tax accounts and securing delinquent tax returns. In most cases, ROs conduct face-to-face interviews with taxpayers (and/or their representatives) at the taxpayer’s place of business or residence or at the RO’s office. Most interviews are scheduled. ROs collect monies from individuals and businesses for taxes due.

To minimize the risk to its employees that are required to conduct face-to-face visits, the IRS has published both enterprise-wide and business unit specific guidelines as well as implemented programs designed to protect IRS employees and mitigate the potential threat of violence against IRS employees. For example, internal guidelines provide procedures and direction on how the employee can:

- Provide taxpayers or their representatives with a process they can use to verify them as a Federal employee along with a reminder to always carry their IRS identification cards and pocket commissions.
- Prepare themselves, to include safety and security during appointments, in advance of meeting taxpayers at an IRS office or away from an IRS facility, *e.g.*, taxpayers’ homes or places of business.
- Identify potentially dangerous taxpayer and caution upon contact codes on taxpayer data in IRS systems to consider requesting that the taxpayer meet the employee at an IRS office instead of at the taxpayer’s home or place of business.

³ See Appendix III for example of the checklist.

⁴ The ISC, established by Executive Order 12977, has 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. Executive Order 12977, Interagency Security Committee (1995), 60 Fed. Reg. 54411.

⁵ Small Business and Self-Employed Division RAs conduct examinations of individuals and small businesses to determine Federal tax liability. Tax-Exempt and Government Entities Division RAs ensure the compliance of tax-exempt organizations and government entities. Large Business and International Division RAs work on large corporate cases.

- Request an armed escort from the Treasury Inspector General for Tax Administration (TIGTA) Office of Investigations.
- Leave appointments if the employee feels unsafe.
- Immediately report threats and assaults to their managers, the IRS Situational Awareness Management Center, the TIGTA Office of Investigations, and, where appropriate, contacting local law enforcement.

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the Federal tax system and the IRS’s ability to collect tax revenue. This report represents our Interim Evaluation of Phase 1 of the IRS’s comprehensive security review as well as an assessment of the IRS’s efforts to protect employees who must conduct official business (also referred to as field work or field visits) away from an IRS facility or posts of duty (POD). Our next evaluation will include an assessment of IRS Phases 2 and 3 of its security action plan.

Results of Review

Our evaluation identified that the IRS timely completed its physical security assessments of the planned 34 facilities on October 12, 2022.⁶ For the 34 facilities assessed, FMSS made recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues, at 25 (74 percent) facilities. [REDACTED]

However, our independent verification of FMSS’s performance of OCRs at eight of the 34 facilities identified that although countermeasures are in place that comply with ISC Standards at [REDACTED] facilities, [REDACTED]

Finally, our evaluation of the IRS’s efforts to address the National Treasury Employees Union concerns regarding IRS employees who conduct face-to-face field visits and activities found that the IRS provides and continues to revise enterprise-wide internal guidance and procedures to protect IRS employees. Specifically, the IRS provides guidance to field employees on actions they can take to mitigate the potential threat of violence against IRS employees who are required to conduct official business away from an IRS facility. These include procedures and guidance on how to prepare for meetings with taxpayers with safety and security being a

⁶ Appendix IV provides a list of these 34 facilities.

⁷ [REDACTED]

priority, requesting an armed escort if determined necessary, and reporting threats and assaults to the IRS, TIGTA, and, where applicable, local law enforcement.

Recommendations Made to Improve the Physical Security Posture at 25 of the 34 IRS Facilities Assessed

Our evaluation identified that the IRS timely completed all its Phase 1 planned 34 facility OCRs. For each of these assessments, an OCR was prepared by an IRS physical security specialist and signed by a security chief. As noted previously, these assessments resulted in the identification of recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues, at these facilities for 25 (74 percent) of the 34 facilities assessed. Specifically, a total of 92 recommendations were made to improve facility security postures at these facilities. As of March 20, 2023, the IRS reported that it had completed actions to address [REDACTED] of the 92 recommendations. Actions taken include [REDACTED]

For the remaining [REDACTED] recommendations:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The Chief, FMSS, should:

Recommendation 1:

Management’s Response:

Office of Inspections and Evaluations Comment:

Recommendation 2:

Management’s Response:

Office of Inspections and Evaluations Comment:

TIGTA Identified Security Concerns During Independent Verifications of the FMSS Out-of-Cycle Security Reviews

During the period December 2022 through January 2023, TIGTA independently conducted physical security inspections of eight facilities (24 percent) that were assessed during Phase 1 of the FMSS Security Action Plan. We performed our assessments to verify the soundness with which FMSS conducted its evaluations of these facilities. Our assessments found that the countermeasures [REDACTED] complied with ISC Standards, and the findings and security deficiencies identified by TIGTA were also identified by the IRS as part of its assessment. These facilities were:

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

Although the countermeasures at the [REDACTED] remaining facilities [REDACTED] complied with ISC Standards, [REDACTED]

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[Redacted]⁸ [Redacted]
[Redacted]
[Redacted]
[Redacted]

We do not consider the [Redacted]
[Redacted]
[Redacted]⁹ [Redacted]
[Redacted] The following provides a synopsis
of the [Redacted]
[Redacted]

[Redacted]
On December 14, 2022, we conducted a physical security inspection at the [Redacted]
[Redacted] and [Redacted]
[Redacted]

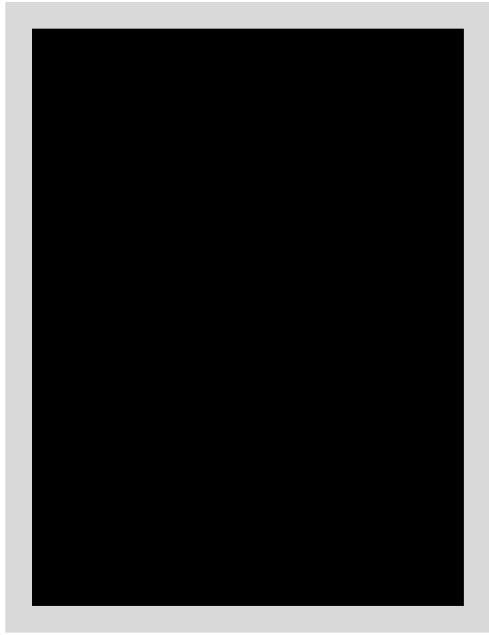
The FPS [Redacted] FSA [Redacted]
[Redacted]

Figure 1 shows the [Redacted]

⁸ FPS’s FSAs for the [Redacted] dated [Redacted], and the [Redacted]
[Redacted] dated [Redacted]

⁹ [Redacted]
[Redacted] FMSS completed an OCR for each facility that
included the [Redacted]

Figure 1: [Redacted]



*Source: TIGTA photograph, taken
December 14, 2022,* [Redacted]

[Redacted]

Recommendation 3: The Chief, FMSS, [Redacted]

Management’s Response: [Redacted]

[Redacted]

On January 10, 2023, we conducted a physical security inspection of the [Redacted]
and [Redacted]

[Redacted] Figures 2 through 4 show the [Redacted]
[Redacted]

Figure 2: [REDACTED]



Source: TIGTA photograph, taken January 10, 2023, [REDACTED]
[REDACTED]

[REDACTED]

Figure 3 shows [REDACTED]

[REDACTED]

Figure 3: [REDACTED]



Source: TIGTA photograph, taken January 10, 2023, of an [REDACTED]

Figure 4: [REDACTED]



Source: TIGTA photographs, taken January 10, 2023, [REDACTED]

[REDACTED]

The ISC Standard

[Redacted]

Our pictures illustrate that

[Redacted]

This facility is rated as an FSL

Figure 5 shows

Figure 5:

[Redacted]



Source: TIGTA photographs, taken January 10, 2023,

[Redacted]

[Redacted]

Figure 6 outlines

[Redacted]

Figure 6: [REDACTED]

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Source: [REDACTED]

Recommendation 4: The Chief, FMSS [REDACTED]

Management’s Response: [REDACTED]

Office of Inspections and Evaluations Comment: [REDACTED]

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Security Review and Employee Safety and Security Measures**

[Redacted]

[Redacted]

On December 13 and 14, 2022, we conducted a physical security inspection of the [Redacted] located in [Redacted] and identified [Redacted]

[Redacted]

Figure 7 provides

Figure 7: [Redacted]

TIGTA Concern and Recommendation	IRS Management’s Action Taken
<p>[Redacted]</p> <p>Recommendation 5 (E-Mail Alert): [Redacted]</p> <p>[Redacted]</p>	<p>[Redacted]</p>
<p>[Redacted]</p> <p>Recommendation 6 (E-Mail Alert): [Redacted]</p> <p>[Redacted]</p>	<p>[Redacted]</p>
<p>[Redacted]</p> <p>Recommendation 7 (E-Mail Alert): [Redacted]</p> <p>[Redacted]</p>	<p>[Redacted]</p>

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TIGTA Concern and Recommendation	IRS Management’s Action Taken
<p>[REDACTED]</p> <p>Recommendation 8 (E-Mail Alert): [REDACTED]</p> <p>[REDACTED]</p>	<p>[REDACTED]</p>

Source: TIGTA consolidation of a physical security inspection of the IRS facility, [REDACTED]

The information below provides an overview of [REDACTED]

[REDACTED]

[REDACTED]

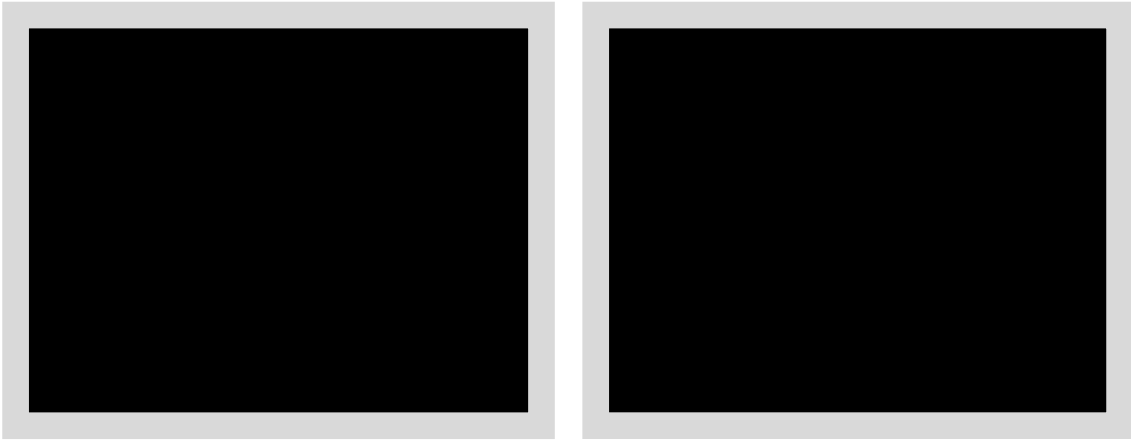
[REDACTED] At the time
of our inspection, we did not identify [REDACTED]

The ISC Standard [REDACTED]

[REDACTED] After our inspection,
[REDACTED] Figures 8 and 9 show [REDACTED]

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Figure 8: [REDACTED]



*Source: TIGTA photographs, taken December 14, 2022, [REDACTED]
[REDACTED]*

Figure 9: [REDACTED]



*Source: The left image is a TIGTA photograph, taken December 14, 2022, [REDACTED]
[REDACTED] The right image was provided by FMSS on March 15, 2023,
[REDACTED]*

FMSS personnel stated that [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Recommendation 9: The Chief, FMSS, [REDACTED]

Management’s Response: [REDACTED]

We determined that there are [REDACTED]

ISC Standards

Figure 10

shows

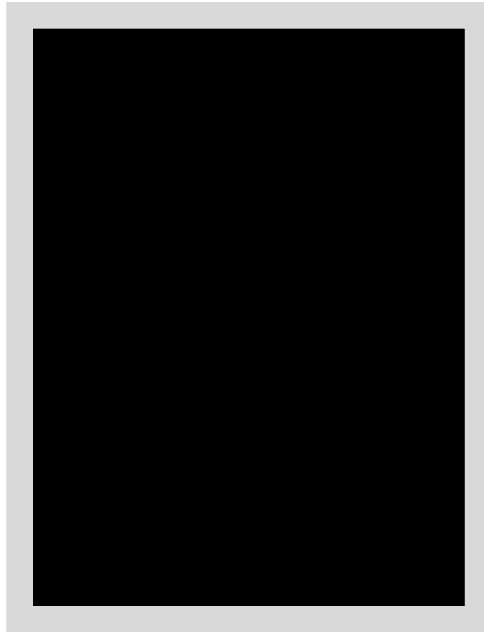
In addition, Figure 11 provides [REDACTED]

Figure 10: [REDACTED]



Source: TIGTA photographs, taken December 14, 2022, [REDACTED]

Figure 11:



Source: TIGTA photograph
taken in November 2021.

[Redacted text block]

Recommendation 10: [Redacted text]

Management’s Response: [Redacted text]

[Redacted text block]

Local FMSS personnel confirmed [Redacted text]

[Redacted]

[Redacted] Specifically, [Redacted]
[Redacted] ISC Standards [Redacted]
[Redacted] Figure 12 shows [Redacted]

Figure 12: [Redacted]



Source: TIGTA photographs, taken December 14, 2022, [Redacted]
[Redacted] The left image is of the [Redacted]
[Redacted] The right image is of the [Redacted]

[Redacted]

[Redacted] Figure 13 shows [Redacted]

Figure 13: [REDACTED]



Source: TIGTA photograph, taken December 14, 2022, [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED] Therefore,

according to the IRS,

[REDACTED] Additionally,

[REDACTED]

[REDACTED]

Recommendation 11: The Chief, FMSS, [REDACTED]
[REDACTED]

Management’s Response: [REDACTED]
[REDACTED]

[Redacted]

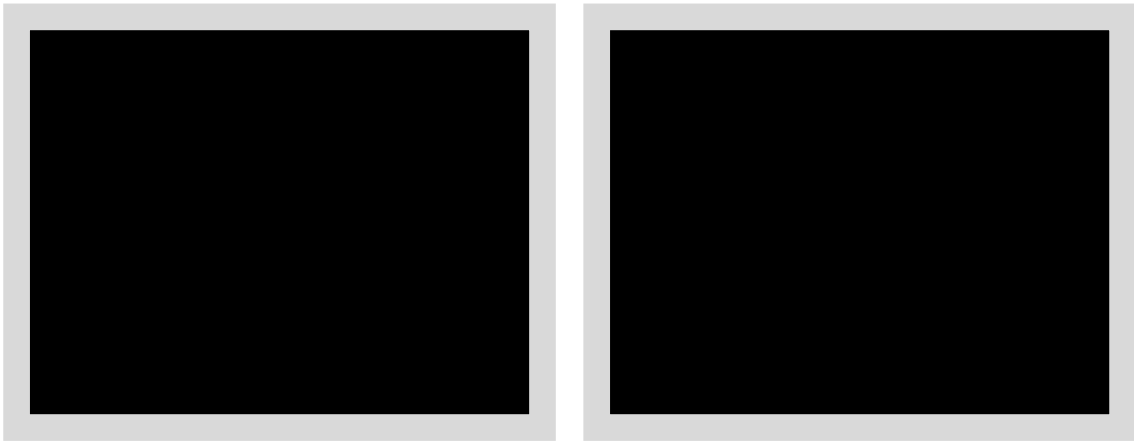
[Redacted]

We observed a [Redacted]

ISC Standards [Redacted]

Figure 14 shows [Redacted]

Figure 14: [Redacted]



Source: TIGTA photographs, taken December 14, 2022, [Redacted]

[Redacted] ISC Standards [Redacted]

Local FMSS personnel [Redacted]

Local FMSS personnel [Redacted]

[Redacted]

The Chief, FMSS, should:

Recommendation 12:

[Redacted]

Management’s Response:

[Redacted]

Recommendation 13:

[Redacted]

Management’s Response:

[Redacted]

[Redacted]

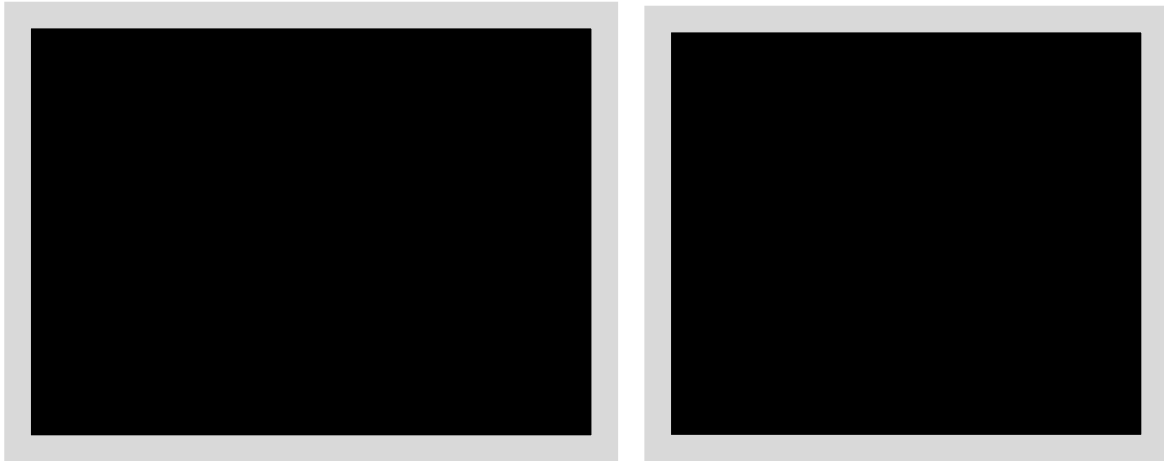
[Redacted]

ISC Standards

[Redacted]

Figure 15 shows [Redacted]

Figure 15: [REDACTED]



Source: TIGTA photographs, taken December 14, 2022, of the [REDACTED]
[REDACTED]

[REDACTED]

The Chief, FMSS, should:

Recommendation 14: [REDACTED]

Management’s Response: [REDACTED]

Recommendation 15: [REDACTED]

Management’s Response: [REDACTED]

[REDACTED]

[REDACTED]

Recommendation 16: The Chief, FMSS [REDACTED]

[REDACTED]

Management’s Response: [REDACTED]

[REDACTED]

Processes and Procedures Have Been Developed to Protect and Mitigate the Risk of Potential Threats of Violence Against Employees Who Conduct Field Activities

The IRS is aware of the increased risk of potential threats of violence associated with its employees who are required to conduct field activities (official business away from an IRS facility). To attempt to mitigate potential risks to these employees, the IRS continues to publish both enterprise-wide and business unit specific internal guidance and implement programs designed to protect IRS employees who work and interact with taxpayers in the field. In December 2022, the Small Business/Self-Employed (SB/SE) Division Commissioner, in a message to all SB/SE Division employees, stated:

First and foremost, we want you to know that your safety comes first... if you don't feel the environment is safe when conducting an interview or meeting, then you should remove yourself from the situation and check in with your manager. We've asked your leaders to evaluate existing policies for taxpayer interactions and consider whether any changes are needed to enhance employee safety.

SB/SE Division management stated that they often identify security concerns through their employees and that leadership takes employees’ concerns very seriously and stresses to their employees that employee safety is the most important aspect of the job. When employees elevate concerns, in some cases, the SB/SE Division reiterates the policies, practices, and mitigations it already has in place. This includes pairing with a manager or coworker when employees have concerns about their safety in the field, scheduling appointments in the field or at an IRS office when and where appropriate, as well as reviewing guidance with employees on the process for when and how to request TIGTA armed escorts, when appropriate.

Guidance is provided to field employees on how to identify themselves when conducting official business with taxpayers in the field

Our evaluation also identified that field employees are provided with guidance and training on how to present themselves as Government officials when meeting with taxpayers in the field. For example, employees are instructed to always carry their IRS identification cards and pocket

commissions, and to provide the taxpayer, or their representative, with procedures on how to verify their employment as Federal employees. IRS employees conducting field visits can provide a telephone number to taxpayers, or their representatives, to verify their employment as official Federal Government employees. In situations where a taxpayer contacts local law enforcement in response to an IRS employee’s field visit to a taxpayers’ residence, employees are also provided guidance and trained on what information to present to local law enforcement, including a separate telephone number for law enforcement personnel use only, so that law enforcement officers may verify their identity as official Federal Government employees as well.

In addition to the internal guidance that is available to employees and the employment verification procedures identified previously, law enforcement agencies across the United States are also made aware that IRS employees conduct field visits to taxpayers’ homes and places of business, and law enforcement officials should be aware of the processes used to verify IRS employment. Additionally, through the National Law Enforcement Telecommunications System¹⁰ and the Department of Homeland Security’s Fusion Centers, TIGTA Office of Investigations issues semiannual notices to all law enforcement agencies notifying them that the IRS visits taxpayers as a part of its official field work activities.¹¹

Procedures are in place for employees to report threats and assaults

As we reported previously, the IRS has implemented measures to minimize the risk to its field employees, and the IRS also developed processes and procedures in the event an IRS employee is threatened or assaulted while conducting a field visit. Should an employee encounter this type of situation, they are instructed to leave the premises immediately, notify their manager, and make a report to TIGTA and the IRS Situational Awareness Management Center.¹² IRS personnel are required to notify the Situational Awareness Management Center within 30 minutes of an incident, or when safe to do so. IRS personnel can report these incidents via the IRS intranet website, e-mail, and/or can contact the IRS via telephone. Threats against or assaults on IRS personnel and facilities are required to be reported to TIGTA, which is the only agency with jurisdiction to investigate internal and external attempts to interfere with tax administration. In certain circumstances, employees are also instructed to contact local law enforcement.

TIGTA made no recommendations to improve internal guidance and procedures regarding the safety and security of IRS employees conducting field visits.

¹⁰ The National Law Enforcement Telecommunications System is a secure information sharing system that local, State, and Federal law enforcement agencies use to communicate and share data. The National Law Enforcement Telecommunications System links together every law enforcement, justice, and public safety agency for sharing and exchanging criminal justice information.

¹¹ Fusion Centers are a national network of State-owned and operated centers that serve as focal points in States and major urban areas for the receipt, analysis, gathering, and sharing of threat-related information between State, local, Tribal and Territorial, Federal, and private sector partners. They bring critical context and value to Homeland Security and Law Enforcement that no other Federal or local organization can replicate.

¹² The Situational Awareness Management Center operates 24 hours/seven days per week and receives and distributes critical incident and threat notifications.

Appendix I

Detailed Objective, Scope, and Methodology

We will evaluate the IRS’s comprehensive security review in two stages (an Interim and Final evaluation). This interim evaluation focused on Phase 1 of the IRS’s review. The overall objective of this review was to evaluate the process of the IRS’s comprehensive facility security review and the safety and security measures designed to protect employees conducting official business outside of IRS offices. To accomplish our objective, we:

- Evaluated the IRS OCR and FPS facility security assessment for each of the 34 IRS facilities assessed during Phase 1 of the IRS’s comprehensive security review.
- Conducted physical security inspections of eight IRS PODs to validate the IRS’s OCR findings and identify additional security concerns.
- Assessed processes for protecting non-law enforcement IRS employees who conduct official business away from IRS PODs.

Performance of This Review

This review was performed with information obtained from FMSS in Washington, D.C., during the period August 2022 through May 2023. In addition, we performed on-site physical security inspections in the [REDACTED] IRS Territories during the period December 2022 through January 2023. Through coordination with FMSS, we also obtained information from the SB/SE Division (Collection and Examination), Tax Exempt and Government Entities Division, and the Large Business and International Division.

We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objective.

Major contributors to the report were James Douglas, Director; Frank O’Connor, Director; John da Cruz, Supervisory Evaluator; and Meghann Noon-Miller, Senior Auditor.

National Treasury Employees Union Letter to the IRS Commissioner



August 20, 2022

DELIVERED BY EMAIL

Commissioner Charles Rettig
Internal Revenue Service
1111 Constitution Ave., NW
Washington, D.C., 20224

Dear Commissioner Rettig:

I write regarding the safety and security of IRS employees – which I know is a matter of utmost importance to the IRS and NTEU. You have repeatedly demonstrated your support for the dedication and professionalism of the IRS workforce in your public statements and your willingness to listen to NTEU’s concerns. I am sure you are aware of the recent dangerous and false rhetoric by some politicians and others. NTEU and our members are increasingly worried about their safety, and we ask that you immediately take steps to enhance security at IRS facilities and take measures to minimize placing employees in settings where they are at risk.

IRS workers are often targeted due to the nature of their work, which requires close interaction with the public. Too many times in the past, we have seen anti-government, anti-worker statements fuel violent attacks on innocent federal employees. I was sickened to read a report of one political candidate who condoned shooting federal employees, including IRS employees “on sight.” These public servants are doing the job that Congress asked of them, and they deserve to be protected.

I request that the IRS undertake a comprehensive review of safety and security measures at all IRS facilities. The review should consider whether each facility has, among other things: the proper risk assessment security level designation; sufficient entry control systems, including guards or other armed presence and magnetometers; sufficient perimeter security; exterior lighting; proper designation of restricted areas; and operable security equipment. The last review of this type was done after the bombing of the Alfred P. Murrah Federal Building in 1995.

I also ask that, for the time being, the IRS minimize the amount of field work by IRS employees while these harmful statements circulate on news outlets and on social media and continue to incite violence against federal employees. Additionally, TIGTA and the Federal Protective Service should step up their efforts to protect IRS employees.

800 K Street, NW, Suite 1000, Washington DC 20001-8022 | (202) 572-5500 | NTEU.org

**Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities
Security Review and Employee Safety and Security Measures**

Commissioner Charles Rettig
August 20, 2022
Page Two

I appreciate your urgent attention to this matter.

Thank you for your efforts on behalf of the dedicated employees of the IRS.

Sincerely,



Anthony M. Reardon
National President

Appendix III

FMSS Out-of-Cycle Security Review Checklist

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Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities
Security Review and Employee Safety and Security Measures

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**Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities
Security Review and Employee Safety and Security Measures**

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**Interim Evaluation – Assessment of the IRS's Comprehensive Facilities
Security Review and Employee Safety and Security Measures**

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[REDACTED]

Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities
Security Review and Employee Safety and Security Measures

BUILDING NUMBER	BUILDING NAME	CITY	STATE
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Management’s Response to the Draft Report

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CHIEF FACILITIES MANAGEMENT
AND SECURITY SERVICES

October 17, 2023

MEMORANDUM FOR RUSSELL P. MARTIN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: Richard L. Rodriguez /s/ Richard L. Rodriguez
Chief, Facilities Management & Security Services

SUBJECT: Draft Audit Report – Interim Evaluation – Assessment of the
IRS’s Comprehensive Facilities Security Review and Employee
Safety and Security Measures (#IE-22-015)

Thank you for the opportunity to review and comment on the draft audit report. We appreciate that your report acknowledged we have completed the first phase of out-of-cycle security reviews (OCR) as planned. Facilities Management and Security Services (FMSS) remains committed to the safety and security of our facilities and the employees and taxpayer information they contain. Your recommendations will assist us in that effort.

In response to concerns from the National Treasury Employees Union and the IRS Commissioner, we developed a new program to quickly conduct an in-person security review of each and every IRS facility. The OCRs focus on the most visible components of each facility’s security apparatus and are designed to quickly identify potential vulnerabilities in each facility’s most apparent security features. We designed the OCR program to permit rapid evaluation of all IRS facilities, focusing on physical spaces the IRS controls and conducted a review separate from the Facility Security Assessments (FSAs) that the Federal Protective Service conducts on all IRS facilities every 3-5 years to evaluate each location’s entire security infrastructure. FMSS staff correlated the OCR findings with findings from previous FSAs. We added the OCR findings to the open FSA findings, and we are working to address all the findings.

[REDACTED] FMSS does not always have jurisdiction or control over all areas of leased facilities, but we appreciate your raising issues in non-IRS space. Our ability to implement the non-IRS space countermeasures recommended in your report is dependent upon outside stakeholder approval, and we will continue working with those stakeholders to improve the security

of our facilities. [REDACTED]

[REDACTED]

[REDACTED]

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 Richard Atchison, acting Associate Director, Operations East, Facilities Management and Security Services, at 859-320-4726.

Attachment

Attachment

RECOMMENDATION #1:

[REDACTED]

CORRECTIVE ACTION 1A:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1B:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1C:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1D:

[REDACTED]

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[REDACTED]

CORRECTIVE ACTION 1E:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1F:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1G:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #2:

[REDACTED]

CORRECTIVE ACTION 2A:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 2B:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #3:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #4:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

N/A

RESPONSIBLE OFFICIAL:

N/A

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #5 (E-mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #6 (E-mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #7 (E-mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #8 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #9:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #10:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #11:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #12:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #13:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #14:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #15:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #16:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

Appendix VI

Abbreviations

CSC	Customer Service Center
FMSS	Facilities Management and Security Services
FPS	Federal Protective Service
FSA	Facility Security Assessment
FSL	Facility Security Level
GSA	General Services Administration
IDS	Intrusion Detection System
IRS	Internal Revenue Service
ISC	Interagency Security Committee
OCR	Out-of-Cycle Security Review
POD	Post of Duty
PSO	Protective Service Officer
RA	Revenue Agent
RO	Revenue Officer
SB/SE	Small Business/Self-Employed
TIGTA	Treasury Inspector General for Tax Administration
VSS	Video Surveillance System



**To report fraud, waste, or abuse,
contact our hotline on the web at www.tigta.gov or via e-mail at
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.**

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