

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Employee Safety and Physical Security Review of the [REDACTED] Taxpayer Assistance Center and Tax Compliance Office

August 6, 2024

Report Number: 2024-IE-R017

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: Employee Safety and Physical Security Review of the
Taxpayer Assistance Center and Tax Compliance Office**

Final Evaluation Report issued on August 6, 2024

Report Number 2024-IE-R017

Why TIGTA Did This Evaluation

In October 2023, at the request of TIGTA, the IRS's Facilities Management and Security Services (FMSS) provided an IRWorks/Workplace Service Delivery report detailing hazardous and unsafe facility concerns submitted for action by IRS employees from July through September 2023. The report included several security and safety concerns submitted by IRS employees at the Taxpayer Assistance Center (TAC) in August 2023.

In response to the concerns raised by the employees at the TAC, TIGTA conducted an unannounced physical security inspection on November 30, 2023, and again on February 22, 2024, of the TAC office and co-located Taxpayer Compliance Office at TIGTA initiated this review to determine whether the IRS had taken actions to address employee safety concerns reported to the FMSS.

Impact on Tax Administration

The IRS employs over 100,000 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

The IRS in its *Fiscal Year 23-24 Executive Risk Committee Enterprise Risk Assessment* continues to identify physical security and employee safety as a top enterprise risk. Specifically, the IRS cites that the risk is being unable to completely ensure the safety of its people and the security of its facilities, assets, and information from internal and external threats. Our evaluation found that significant security and safety concerns raised by IRS employees at the TAC went unaddressed. In addition, FMSS completed no actions to address the concerns of another 60 employees from other posts of duty who also reported hazardous conditions and safety concerns from August through November 2023.

Our visit on November 30, 2023, identified numerous security and safety-related concerns, most of which were raised to FMSS's attention in August 2023, but remained unaddressed. Specifically, the concerns identified included:

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

Finally, TIGTA identified that actions were not completed to address repeated concerns brought to IRS management's attention regarding an employee's request for reasonable accommodation for physical hardships they encounter when trying to enter the TAC workspace and building restroom facilities. On December 5, 2023, TIGTA issued two e-mail alerts to the IRS informing it of our confirmation of employee-reported hazardous conditions and unsafe work concerns that FMSS took no action to address.

What TIGTA Recommended

TIGTA made five recommendations to the Chief, FMSS, including the TIGTA also recommended that facility controls and designs that are compliant with the Americans with Disabilities Act are implemented to ensure that individuals with disabilities can easily access IRS spaces and adjacent public restrooms and that safety risks and vulnerabilities to individuals with disabilities are properly addressed and mitigated.

IRS management agreed with four recommendations and disagreed with one recommendation related to the [REDACTED]



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: August 6, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

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

SUBJECT: Final Evaluation Report – Employee Safety and Physical Security Review of the [REDACTED] Taxpayer Assistance Center and Tax Compliance Office (Evaluation No.: IE-23-037-I.1)

This report presents the results of our review to determine whether the Internal Revenue Service has taken actions to address employee safety concerns reported to the Facilities Management and Security Services. This review was not a part of our Fiscal Year 2024 Annual Program Plan. This review addresses the major management and performance challenge of *Protection of Taxpayer Data and IRS Resources*.

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

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Background

The Internal Revenue Service (IRS) employs over 100,000 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. IRS employees can report concerns regarding hazardous and unsafe work conditions to the IRS's Facilities Management and Security Services (FMSS). FMSS is the IRS functional area responsible for delivering a safe, secure, and optimal work environment which promotes effective tax administration. FMSS also provides oversight of the physical security programs for IRS facilities and ensures that policies and procedures are followed, and security measures meet established minimum-security standards.

Unsafe, unhealthy, or hazardous workplace conditions can include a variety of concerns, such as physical security issues, water leaks, torn/loose carpet, broken furniture, and poor indoor air quality. Employees wanting to report unsafe, unhealthy, or hazardous workplace conditions are directed to inform their manager immediately. Employees can also submit service tickets via the *IRS Service Central* employee portal.¹

In October 2023, at the request of the Treasury Inspector General for Tax Administration (TIGTA), FMSS provided an *IRWorks/Workplace Service Delivery* report detailing hazardous and unsafe facility concerns submitted for action to FMSS by IRS employees from July through September 2023.² This report included several security and safety concerns submitted by IRS employees at the IRS's Taxpayer Assistance Center (TAC) in August 2023. The concerns raised by TAC employees included:

- **Security and Safety Concerns**

- [REDACTED]³
- [REDACTED]
- Men entering the women's public restroom.

- **Reasonable Accommodations and Addressing Needs of Persons With Disabilities**

- An employee with a disability was having challenges accessing the office and the restrooms because there were no measures installed to allow persons with disabilities to open doors without assistance.

¹ IRS Service Central is a web-based tool accessible to IRS employees to submit an incident ticket.

² Workplace Service Delivery is a module within the IRWorks database that processes reported information, including unsafe, unhealthy, or hazardous conditions.

³ [REDACTED]

Results of Review

The IRS in its *Fiscal Year 23-24 Executive Risk Committee Enterprise Risk Assessment* continues to identify physical security and employee safety as a top enterprise risk. Specifically, the IRS cites that the risk is being unable to completely ensure the safety of its people and the security of its facilities, assets, and information from internal and external threats. In its current enterprise risk assessment summary, the IRS notes an uptick in incidents involving revenue officers in the field, around workplaces, and on Taxpayer Experience Days,⁴ resulting in a need for increased awareness and security. Specifically, walk-ins, TACs, and Volunteer Income Tax Assistance sites have had issues with violence to the point where a couple of Taxpayer Experience Days had to be shut down.

Although IRS management continues to detail ongoing concerns as to its employees' security and safety, particularly those employees who work at IRS TACs, our evaluation found that significant security and safety concerns raised by IRS employees at the [REDACTED] TAC site went unaddressed. Specifically, FMSS did not always take action to address the employees' reports of hazardous conditions and unsafe work concerns. For example, our review identified that concerns reported to FMSS by employees at the [REDACTED] TAC were closed with no actions taken. Specifically, FMSS sent a response back to each of these employees stating:

FMSS Safety has received your service request. However, this ticket was opened under the wrong category. Therefore, the ticket will be closed. You will need to submit a new request under the correct category for the appropriate Service Provider to address the issue.

Our evaluation also identified that FMSS completed no actions to address the concerns of another 60 employees from other posts of duty (POD) who also reported hazardous conditions and safety concerns from August through November 2023.

In response to the security and safety concerns raised by employees at the [REDACTED] TAC, we conducted an unannounced physical security inspection on November 30, 2023, and again on February 22, 2024, of the [REDACTED] TAC office and Taxpayer Compliance Office located at [REDACTED] (hereafter referred to as the [REDACTED] POD).

Our visit on November 30, 2023, identified numerous security and safety-related concerns. Specifically, the security and safety concerns identified included:

- [REDACTED] 5
- [REDACTED]

⁴ Taxpayer Experience Days is an event held to help taxpayers during the filing season where the IRS offers special in-person Saturday hours at many TACs across the country. No appointment is required for a taxpayer during this event.

⁵ [REDACTED]

- [REDACTED]

- [REDACTED]

Finally, we identified that actions were not completed to address repeated concerns brought to IRS management's attention regarding an employee's request for reasonable accommodation for physical hardships they encounter when trying to enter the TAC workspace and the building's restroom facilities. On December 5, 2023, we issued two e-mail alerts to IRS management notifying them of the security and safety-related concerns, lack of action being taken to address an employee reasonable accommodation request, as well as the fact that FMSS was closing out reported employee concerns without any action being taken.

Actions Were Not Completed to Address Security and Safety Concerns Reported by Employees

Our review of 96 tickets submitted by IRS employees reporting security and safety concerns from August through November 2023 identified that 60 (63 percent) ticket submissions were closed with no actions being completed, which included security and safety concerns reported by employees at the [REDACTED] POD. For most of these 60 tickets, FMSS sent a response notifying the employee who reported the concern that no action would be taken as they submitted their concern under an incorrect category. The response then directed the employee to resubmit their concern under the appropriate category for the issue to be addressed. For example, employees at the [REDACTED] TAC selected the category *Other* when submitting their concern. However, the concern should have been reported under the category *Building Maintenance*. Because the employee selected the category *Other* rather than *Building Maintenance*, FMSS completed no actions to address the concern(s) regardless of the significance of the security or safety issue being reported. Figure 1 provides a synopsis of the concerns raised by employees at the [REDACTED] POD and FMSS's response.

Figure 1: Examples of Unsafe and Hazardous Conditions Reported by Employees

Hazardous/Unsafe Condition	FMSS Safety Closed Service Request Notes
There are no receptacle outlets (also referred to as an electrical outlet) available [REDACTED] [REDACTED]	Please be advised that the category is incorrect. An e-mail has been sent to notify the FMSS Project Manager to provide further assistance to resolve this matter. Please be advised this ticket will be closed.
Men are going into the women's bathroom. We do not have a separate employee bathroom, which makes it unsafe. [REDACTED]	FMSS Safety has received your service request. However, the ticket was opened under the wrong category. Therefore, the ticket will be closed. You will need to open another ticket under the correct category for the issue to be addressed.
Man was going to the lady's restroom. We share the restrooms with the taxpayer.	FMSS Safety has received your service request. However, the ticket was opened under the wrong category. Therefore, the ticket will be closed. You will need to open another ticket under the correct category for the appropriate Service Provider to address the issue.
My concerns about our restrooms being used by the customer we deal with day by day using the same restrooms. [REDACTED] I am a disabled employee who gets around on a scooter and crutches and the doors to the restrooms are heavy to open. They don't have the automatic buttons to open the doors. We don't have the automatic button for the door to the office for disabled employees to get in; always have to wait for someone to let me out or to come in, because we could not leave the door because of taxpayers passing by.	FMSS Safety has received your service request. However, the ticket was opened under the wrong category. Therefore, the ticket will be closed. You will need to open another ticket under the correct category for the appropriate Service Provider to address the issue.

Source: IRWorks/Workplace Service Delivery database from August 2023 to September 2023.

When we asked the employees at the [REDACTED] TAC if they resubmitted their concerns as directed in the response that they received from FMSS, the employees indicated that they did not resubmit their concerns because they felt FMSS was not taking the reported incidents seriously.

On December 5, 2023, we issued two e-mail alerts to the IRS informing them of our confirmation of employee reported hazardous conditions and unsafe work concerns that FMSS completed no actions to address. In their response to our alert, management stated:

FMSS acknowledges the concern raised regarding the closure of these types of tickets without action. We understand the importance of addressing safety and security reports promptly. The practice of closing tickets due to incorrect categorization has been identified as a potential source of confusion. We will take steps to improve communication with employees regarding categorization and closure procedures, with the goal of improving customer satisfaction, increasing efficiency in issue resolution, and reducing rework/repeat tickets. Currently we are closing these tickets and providing the customer the proper procedures and path on how to open the ticket correctly. We need to go one step further. We should be opening the 'New' ticket for the customer and providing them the new ticket number along with the instructions on how to open the ticket properly going forward.

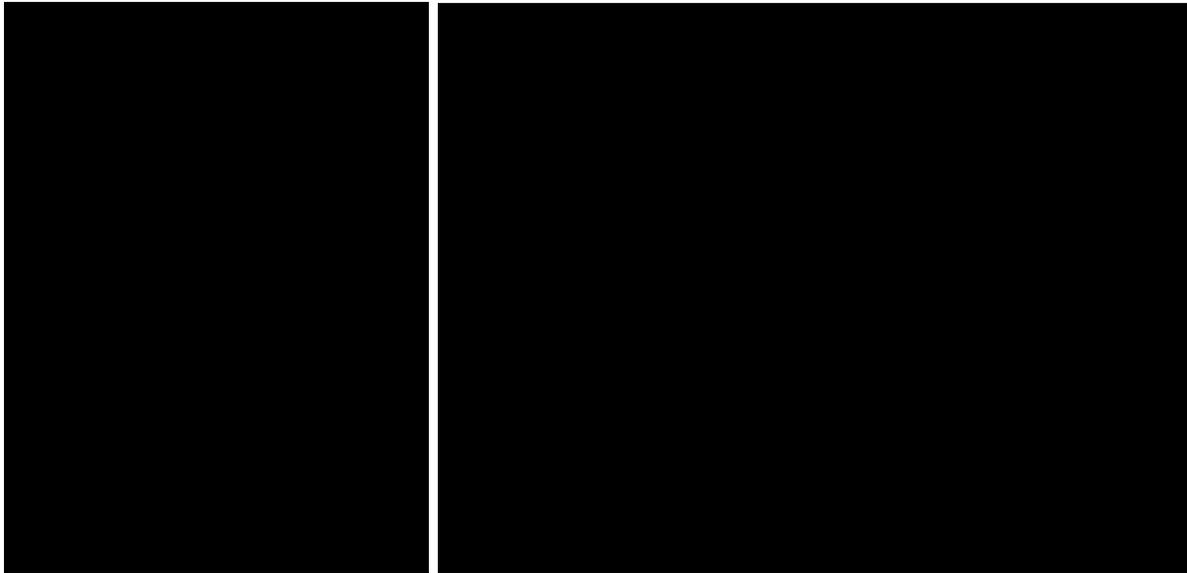
Additionally, FMSS officials shared that tickets submitted within the IRWorks/Workplace Service Delivery database collect specific data related to each issue based on the type of ticket that is being submitted. If an issue is reported under an incorrect category or ticket type, FMSS may

not have all the information required to be able to resolve the issue or route the request to the appropriate party. FMSS provided the example that a *Hazardous/Unsafe Conditions* ticket that references a “building needs issue” must be entered under the *Building Maintenance* category in the correct service ticket type. The new ticket allows for the appropriate building manager, lessor, or a General Service Administration representative to be notified and an appropriate agreed upon ticket type to be worked.

Taxpayers Seeking Assistance at the Taxpayer Assistance Center Are Not Permitted to Use the Building’s Main Entrance, but Instead Are Directed Through an Unfinished Retail Space

In our discussion with on-site building management, we were informed that taxpayers seeking assistance at the TAC are not permitted to enter and exit the main entrance of the POD, but instead are directed to use a temporary entrance/exit that takes the taxpayer through an area at the rear of the facility that is an unfinished retail space. When we brought this to the Chief, FMSS’s attention, he indicated that he was unaware of taxpayers being directed to enter through this entrance as when he visited the site, he was permitted to enter the facility through the building’s main entrance (located on) where TAC employees and other building tenants enter the facility. Figure 2 shows the temporary taxpayer entrance to the POD through the unfinished retail space.

Figure 2: Temporary Taxpayer Entrance to the POD



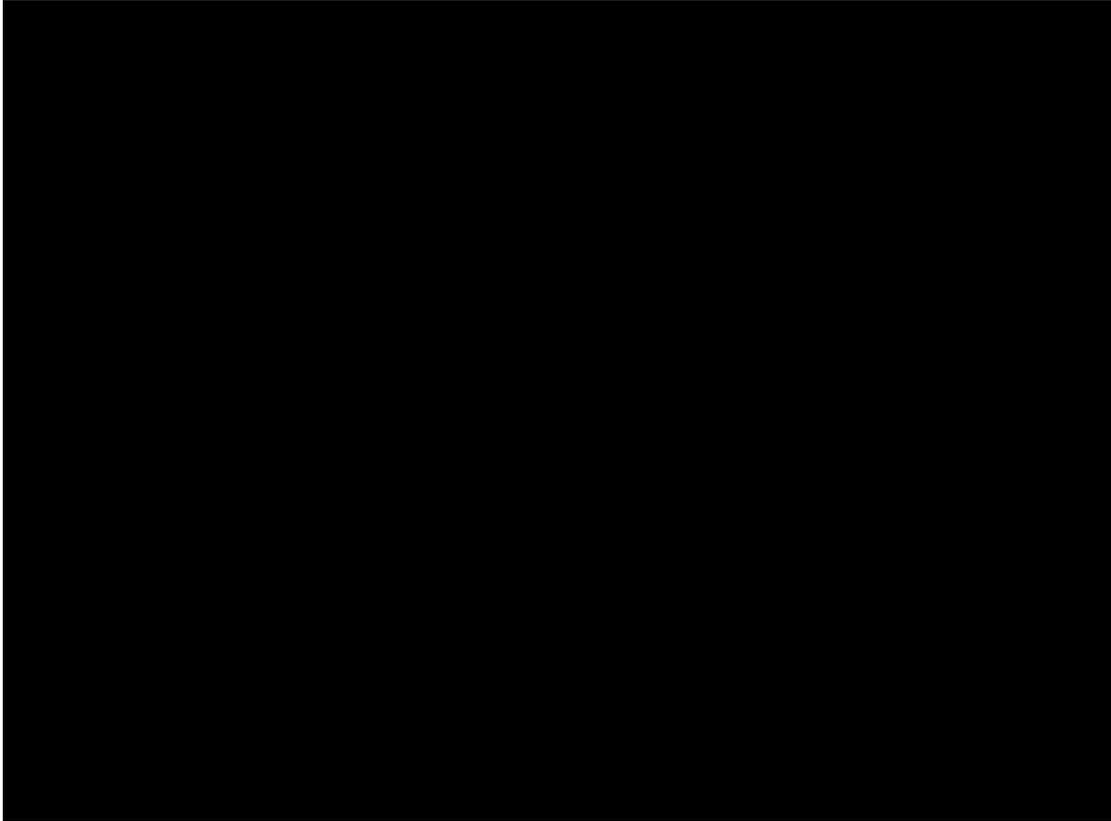
Source: TIGTA photographs taken November 30, 2023, of the temporary taxpayer entrance at the POD.

When taxpayers enter the facility to visit the TAC (located), they must navigate their way through the pictured spaces in Figure 2 and through another doorway at the rear where they meet provided by the building’s management office (or lessor). Taxpayers are then required to “register” with the building’s security guard. The registration process includes

Photographs of the taxpayers are maintained by building management for an undisclosed period.

IRS officials noted that there are no plans to have taxpayers use the facility's main entrance. We were informed that a new entrance for taxpayers will be provided in Spring 2024. Figure 3 shows the

Figure 3:



Source: TIGTA photograph taken February 22, 2024,

There Is Taxpayer Assistance Center's

Our visit to the TAC in November 2023, identified that

According to the Interagency Security Committee (ISC) Standards,

⁶ 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.

In our December 2023 e-mail alert, we recommended that the Chief, FMSS, should ensure that:

Recommendation 1:

Management's Response: IRS management agreed with this recommendation. in accordance with ISC Standards. In addition, FMSS indicated that

Recommendation 2:

Management's Response: IRS management agreed with this recommendation.

Our November 2023 inspection identified that

⁸ Specifically,

According to ISC Standards, a

⁹

Specifically,

the IRS's internal guidelines require

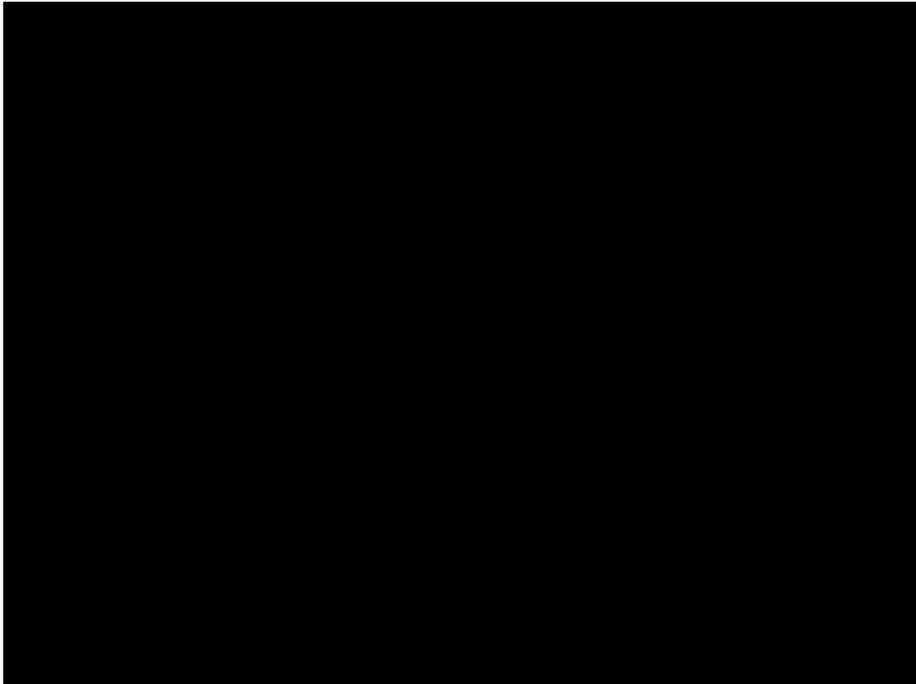
¹⁰ Figure 5 shows a picture of at this TAC.

⁸

⁹ 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).

¹⁰ IRS TAC Design Guide (01-10-2023).

Figure 5:



Source: TIGTA photograph taken November 30, 2023, of

Recommendation 3: In our December 2023 e-mail alert, we recommended that the Chief, FMSS, should ensure

Management's Response: IRS management agreed with this recommendation. FMSS

In addition, FMSS indicated that,

Office of Inspections and Evaluations Comment: On February 22, 2024, we confirmed that the FMSS

As noted earlier, taxpayers enter the facility through a temporary entrance at the rear of the facility. The IRS indicated that the lessor's security

The lessor's private security guard

11

Taxpayers visiting the IRS

[REDACTED]

The process of

[REDACTED]

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

During our November 2023 site visit, we confirmed that there was [REDACTED]

Additionally, TAC employees indicated that for a period of approximately two to three weeks shortly after opening the TAC (the TAC was opened in August 2023), they observed [REDACTED]

When TAC employees [REDACTED]

In our discussions with the [REDACTED]

[REDACTED]

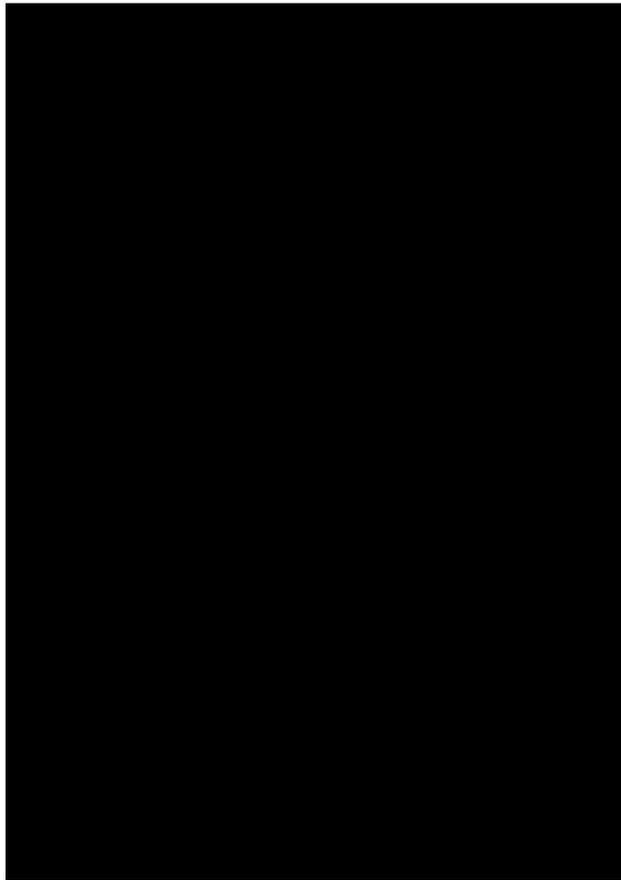
When we brought this concern to FMSS management's attention, they indicated that the current lease agreement does not provide the IRS with [REDACTED]

Alternatively, [REDACTED]

Figure 6 shows a picture of [REDACTED]

¹² The ISC Standard [REDACTED]

Figure 6: [REDACTED]
[REDACTED] TAC [REDACTED]

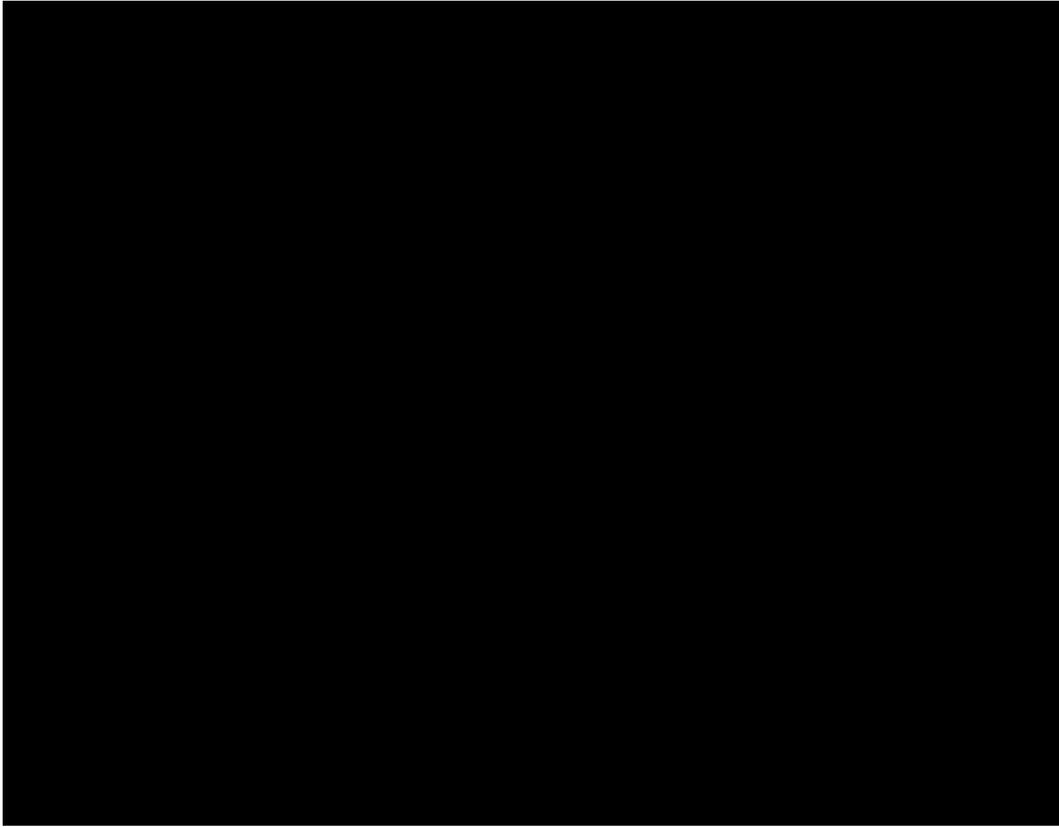


Source: TIGTA photograph taken November 30, 2023,
of the [REDACTED]

During our second unannounced visit on February 22, 2024, IRS personnel [REDACTED]
[REDACTED] That same morning, [REDACTED]
[REDACTED] However, for a period of time [REDACTED]
[REDACTED]

The primary concern regarding [REDACTED]
[REDACTED] (see Figure 6). In fact, we were informed that
there was [REDACTED]
We question the basis for this claim because during our visit in February 2024, we observed that
a mural [REDACTED] had been added to the wall [REDACTED]
[REDACTED] Figure 7 shows a row of lights illuminating this mural
(indicating the presence and availability of electricity in the area). So, it remains unclear as to
why an electrical power outlet cannot be installed [REDACTED]

Figure 7: Illuminated Mural at TAC



Source: TIGTA photograph taken February 22, 2024, of the illuminated mural installed

Additionally, IRS employees were concerned about the IRS's Taxpayer Experience Days. During March and April 2024, the TAC opened on select Saturdays to provide services to taxpayers in need. The IRS expected a large volume of taxpayers to visit the TAC for service.

TAC employees were concerned about the volume of taxpayers visiting the TAC, and how the IRS would manage taxpayer traffic into the TAC. According to IRS employees, a previous Taxpayer Experience Day at the TAC was shut down after waiting taxpayers became irate with each other and security could not manage the crowd. Figure 8 shows a group of taxpayers waiting in the hallway during the IRS's Taxpayer Experience Day at the TAC. These taxpayers were waiting to pass through security screening. However, the TAC waiting area was full,

Figure 8: Taxpayers Waiting to Be Security Screened Prior to Entering the TAC



Source: TIGTA photograph taken March 16, 2024, of taxpayers waiting in the hallway outside the TAC.

As mentioned previously, the [REDACTED]

[REDACTED] Considering the volume of taxpayers who visit the TACs regularly, [REDACTED]

[REDACTED] For example, IRS employees at this site provided recent examples where the lessor's security personnel [REDACTED]

On two occasions, the lessor reported that their security personnel discovered:

- [REDACTED]
- [REDACTED]

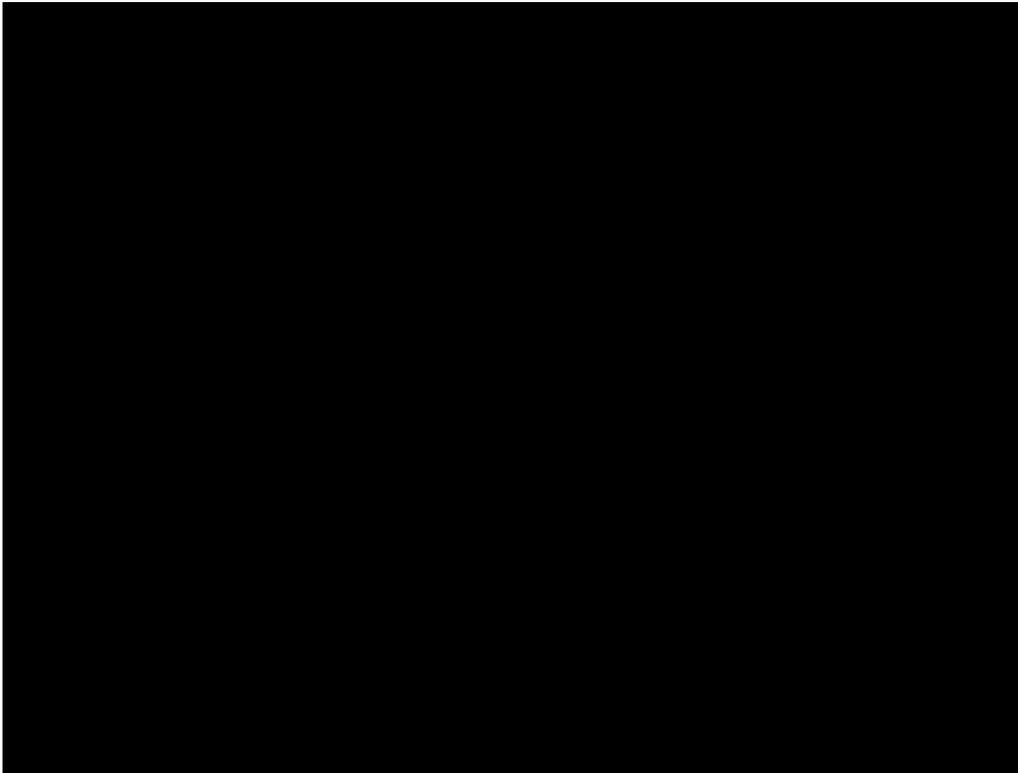
TIGTA is unaware how the lessor was able to make these discoveries [REDACTED]

[REDACTED] As previously mentioned, [REDACTED]

Additionally, TIGTA received a report indicating that, [REDACTED]

¹³ According to the report, [REDACTED]
[REDACTED] At the time, [REDACTED]
[REDACTED] Figure 9 shows the [REDACTED]
[REDACTED]

Figure 9: [REDACTED]



Source: TIGTA photograph taken March 16, 2024, [REDACTED]
[REDACTED]

On December 5, 2023, we issued an e-mail alert that recommended that the IRS ensure that [REDACTED]

[REDACTED] The IRS disagreed with this recommendation and stated that the [REDACTED]
[REDACTED]

[REDACTED]

¹³ The TAC employee must obtain a valid, unexpired, government-issued photo identification if not already provided. For purposes of identification and to prevent unauthorized disclosures of tax information, one must know with whom they are speaking, complete name and title, and the purpose of the call or contact. Inadequate authentication could result in an "unauthorized disclosure" of return or return information. Internal Revenue Manual 21.1.3.2.3 (Sept. 5, 2023).

We have outlined in this report how

As of

Recommendation 4: The Chief, FMSS, in coordination with the FPS, should

Management's Response: IRS management disagreed with this recommendation. FMSS indicated that

Office of Inspections and Evaluations Comment: For the reasons and incidents outlined in this report, we disagree with the IRS's conclusion. During our second unannounced visit on February 22, 2024,

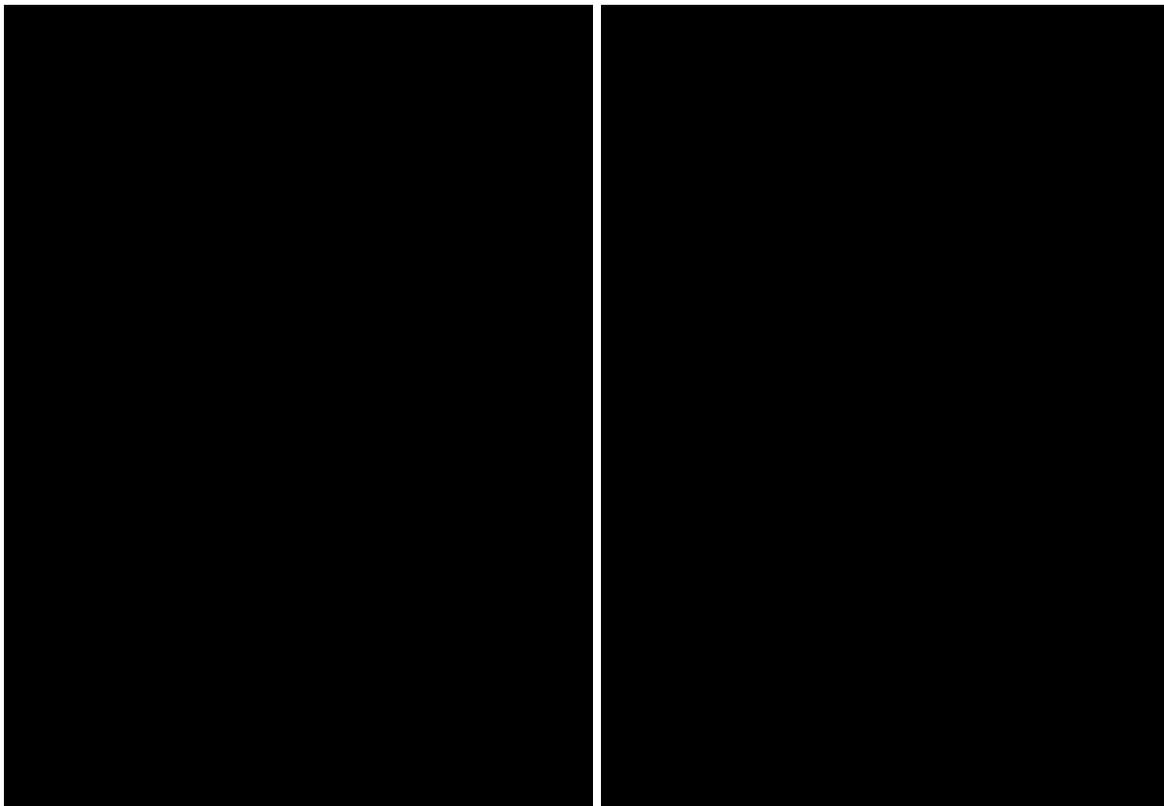
Concerns Repeatedly Raised Relating to Accessibility Challenges Went Unaddressed

Our evaluation identified that since August 2023, when IRS employees began occupying the space within the POD, an IRS employee with a disability and their manager have repeatedly raised concerns regarding challenges the employee faced when accessing IRS workspace and restroom facilities. The employee and manager requested that measures be taken to assist them. With no response or action taken to address these concerns, in October 2023, the employee sent an e-mail to an external party indicating that if something was not done by the IRS to provide accommodation or assistance, then the employee would submit a formal complaint regarding accessibility.

During our site visit, we met with this employee who demonstrated to us the significant challenges they must navigate in the public space and the IRS leased space. Specifically, none of the doors in the IRS controlled and accessed spaces are equipped with automated door openers. This employee noted that they must either wait for a coworker to assist them or attempt to use their crutches or scooter as means to prop open doors to pass through the doorway and enter the TAC or restroom. In addition, this employee also noted that the elevator

doors occasionally close too fast while the employee is attempting to enter the elevator. Like the challenges this employee faces, taxpayers with disabilities seeking assistance at this site would face similar challenges. Figure 10 shows the entrance layout of the restroom facilities.

Figure 10: Entrance Layout of the Restroom Facilities



Source: TIGTA photographs taken November 30, 2023, of the entrance layout of the restroom facilities at the [REDACTED] POD. The left image shows the main entrance to the restroom area. The image on the right shows the entrances to the female and male restrooms (left to right).

IRS officials indicated that the building design is Americans with Disabilities Act (ADA) compliant and meets all local, State, and Federal codes. The design and plans were reviewed by licensed engineers and architects. In addition, FMSS consulted with the General Services Administration and the lessor prior to the move and confirmed compliance. It is TIGTA's position that the baseline ADA standards could be expanded to accommodate an individual with a disability.¹⁴ Further, TIGTA's observations indicated that in this specific case, the standards are insufficient to accommodate the needs of the employee with the disability, and the current design may place the employee at risk of injury.

In November 2023, TIGTA notified the IRS of these concerns, and the IRS immediately initiated actions to address the matter which included contacting the lessor to determine what actions were required to begin the project. On February 22, 2024, TIGTA conducted an unannounced reinspection of the facility and determined that no actions had been completed to modify the environment to make it more accessible for persons with disabilities. Further, no one had

¹⁴ TIGTA did not test for compliance with ADA standards and instead relied on its observations and testimonial evidence from the IRS employee with disabilities who was having challenges with the current work environment at this facility.

reached out to this individual directly regarding the accommodations or the time frame it would take for them to be installed in the TAC office prior to this second visit. FMSS officials indicated that their office had communicated indirectly with the employee through the employee's manager and the National Treasury Employee Union representative to provide updates.

On February 29, 2024, the lessor notified the IRS that it would not move forward with the proposed work due to "difficulties in the payment process." Following this notification, the IRS worked with the General Services Administration to fund and begin the project through an alternate means. However, according to the IRS, on March 18, 2024, the lessor reversed course and stated that they would do the work. The IRS indicated that they do not have a timeline for completion and are again working with the lessor to provide a completion date along with an estimate for the project.

We received an e-mail from an FMSS official on March 29, 2024, stating that the IRS anticipates the accommodations for this individual will be completed by July 31, 2024, if not sooner. This official further noted that while the IRS wants to help the employee as quickly as possible, at present, the doors are ADA compliant, and no testing was performed by TIGTA on-site that found anything else to be true. According to the IRS official, the ADA does not require an automated door opener and the entire project is being done out of concern for the employee's welfare, not out of any Federal requirement.

IRS officials completed no actions prior to moving into this TAC space in August 2023 to ensure that the same accommodations (automated door openers) that were installed for this employee, as well as taxpayers with disabilities, at the prior TAC office were installed in this new space. The concern for this employee's welfare was raised by multiple individuals at the site, including this employee, but went unanswered. This employee's welfare should have been a concern prior to moving into the new TAC space, and automated door openers should have been installed.

On December 5, 2023, we issued an e-mail alert that recommended that the IRS ensure that facility controls and designs that are compliant with ADA Standards for Accessible Design are implemented to ensure that individuals with disabilities can easily access IRS spaces and adjacent public restrooms and that safety risks and vulnerabilities to individuals with disabilities are properly addressed and mitigated. The IRS agreed with this recommendation and stated that FMSS would coordinate with a contractor to install push button openers on the TAC and restroom doors.

As of May 6, 2024, no actions have been completed.

Recommendation 5: The Chief, FMSS, should ensure that facility controls and designs that are compliant with ADA Standards for Accessible Design are implemented to ensure that individuals with disabilities can easily access IRS spaces and adjacent public restrooms and that safety risks and vulnerabilities to individuals with disabilities are properly addressed and mitigated.

Management's Response: IRS management agreed with this recommendation. FMSS indicated that it is coordinating with the General Services Administration for the installation of automatic door openers to the IRS employee entrance and the restrooms at the facility.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the IRS has taken actions to address employee safety concerns reported to the FMSS. To accomplish our objective, we:

- Conducted a physical security inspection and safety review of [REDACTED] to determine whether TAC employees' concerns have been appropriately addressed to mitigate risks to employees.

Performance of This Review

This review was performed in November 2023 and February 2024 at the IRS TAC and Taxpayer Compliance Office located at [REDACTED]. In addition, we obtained information from the FMSS from October 2023 through March 2024.

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 and 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 A. Douglas, Director; John da Cruz, Supervisory Evaluator; Meghann Noon-Miller, Lead Auditor; and Kyle Gregory, Program Analyst.

Appendix II

Management's Response to the Draft Report



CHIEF
FACILITIES MANAGEMENT AND
SECURITY SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 1, 2024

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

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

SUBJECT: Draft Evaluation Report – Employee Safety and Physical
Security Review of the Taxpayer
Assistance Center and Tax Compliance Office (Evaluation No.:
IE-23-037-I.1)

Thank you for the opportunity to review and comment on the draft audit report. Facilities Management and Security Services (FMSS) remains committed to the safety and security of our facilities and the employees and taxpayer information they contain. Furthermore, we recognize the need to promptly and completely respond to safety and security requests submitted through IRWorks.

In response to your email alert regarding the closure of incorrectly classified safety tickets, we recognize that we were providing poor customer service with that approach, and we immediately took steps to require that FMSS staff (1) open a 'new' ticket under the correct category for customers who submit an issue under an incorrect category, (2) inquire into any additional information necessary to address the issue, and (3) provide the new ticket number and instructions on how to properly report similar issues in the future. Since our original response, we have implemented significant changes to improve our ticket management processes. Specifically, as of May 23, 2024, we developed a new process for our Safety Officers to use the parent/child ticket relationship feature in IRWorks for FMSS-related tickets. This feature streamlines the process to open a new ticket on the customer's behalf and enables staff to open and track related requests as part of the main Safety and Hazardous Environment ticket, ensuring comprehensive management and resolution of all safety concerns. The FMSS Workplace Service Delivery headquarters team provided training on the use of this new feature to Safety Officers and FMSS staff responsible for managing cases to ensure improved customer service and consistent use of the new process.

While we appreciate your comments related to the taxpayer experience in visiting the site and being directed through a separate entrance, including a part of the building that was under construction, we would note that this was a temporary solution that posed no safety risk to the public. Construction in is both ubiquitous and

unavoidable, and we believe the entrance utilized provided acceptable access to the facility and streamlined the process visitors to the IRS used.

[REDACTED]

Specifically, in response to your first recommendation, [REDACTED]

[REDACTED]

Regarding your second recommendation: [REDACTED]

[REDACTED]

In response to your third recommendation to [REDACTED]

[REDACTED]

[REDACTED]

In addition, Federal Protective Services (FPS) conducted a Facility Security Assessment (FSA), which includes a Threat and Vulnerability Assessment. The IRS received the FSA report on February 16, 2024. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Regarding your fifth recommendation to ensure that our facility is compliant with Americans with Disabilities Act (ADA) Standards for Accessible Design, FMSS is coordinating with the General Services Administration (GSA) and the property manager to install automatic door openers on the IRS employee entrance and the restrooms at the facility.

In the opinions of the licensed engineers and architects who reviewed the design and as-built plans, the building design is ADA compliant and meets all local, state, and federal codes. FMSS consulted with GSA and the lessor prior to phase 1 move in, and they confirmed ADA compliance. However, in response to the concerns raised by the employee, FMSS requested pricing from the lessor to install push button access on several doors and had already begun working with GSA to request a quote before TIGTA's inspection. Contrary to assertions in your report, IRS received the quote on November 30, 2023, the day of your initial inspection, and shared the quote with auditors on December 15, 2023, in response to your December 5, 2023, email alert. TIGTA's statement that "In November 2023, TIGTA notified the IRS of these concerns and the IRS immediately initiated actions to address the matter" does not accurately reflect the documentation provided to the auditors or the accommodation work the IRS initiated to address the employee concerns prior to TIGTA's involvement.

We have encountered numerous unwelcome and unfortunate delays on this project that are outside our control and that stem from our reliance on GSA and the lessor to coordinate with a vendor to complete the work. Delays include the lessor's inability to accept a credit card payment and the receipt of multiple incorrect estimates that, when corrected in February 2024, increased the cost of the project above the credit card payment threshold and required our submitting the project through the traditional procurement process (a six-month process). On February 29, 2024, the lessor submitted a letter of declination for the project. GSA began the process of acquiring a vendor to complete the work and arrived on site with a vendor on March 18, 2024, to complete a walkthrough for the project. However, the lessor interrupted the walkthrough and reversed course, stating they were going to complete the work after all. While our goal is to accommodate the employee as quickly as possible, we must follow lease requirements and federal procurement processes, which often do not permit us to nimbly initiate and complete projects and are highly dependent on outside stakeholders.

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, Associate Director, Operations East, Facilities Management and Security Services at Richard.P.Atchison@irs.gov.

Attachment

Attachment

RECOMMENDATION #1 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented December 7, 2023

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #2 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented May 1, 2024

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

2

RECOMMENDATION #3 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented January 31, 2024

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

3

RECOMMENDATION #5:

The Chief, FMSS, should ensure that facility controls and designs that are compliant with ADA Standards for Accessible Design are implemented to ensure that individuals with disabilities can easily access IRS spaces and adjacent public restrooms and that safety risks and vulnerabilities to individuals with disabilities are properly addressed and mitigated.

CORRECTIVE ACTION:

The IRS agrees with this recommendation. The building design is ADA compliant and meets all local, state, and federal codes. However, FMSS is coordinating with the General Services Administration for the installation of automatic door openers to the IRS employee entrance and the restrooms at the facility.

IMPLEMENTATION DATE:

September 15, 2024

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

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

Appendix III

Abbreviations

ADA	Americans with Disabilities Act
FMSS	Facilities Management and Security Services
FPS	Federal Protective Service
FSL	Facility Security Level
IRS	Internal Revenue Service
ISC	Interagency Security Committee
POD	Post of Duty
PSO	Protective Security Officer
TAC	Taxpayer Assistance Center
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.