
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*Additional Oversight Could Improve the
Occupational Safety and Health Program*

March 3, 2011

Reference Number: 2011-IE-R002

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.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 3, 2011

MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

FROM: R. David Holmgren *R. David Holmgren*
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – Additional Oversight Could Improve the Occupational Safety and Health Program (IE-10-015)

This report presents the results of our inspection to determine if the Internal Revenue Service (IRS) provides its employees a place of employment that is free from safety hazards. This review focused on two issues: hazards involving walking and working surfaces which can cause slips, trips, and falls; and electrical safety.

Synopsis

The *Occupational Safety and Health Act*¹ requires the head of each agency to “provide safe and healthful places and conditions of employment.” The IRS is committed to effectively administering the occupational safety and health program nationwide. To comply with applicable safety requirements, the IRS established policies and procedures, and instituted a system for its employees to report hazardous conditions, accidents, and illnesses.

The IRS’s occupational safety and health program includes policies and guidelines, program evaluations, and systems designed to report and document injuries and illnesses, and track hazards in the workplace. The IRS also developed the Graphic Database Interface (GDI) system to document, track, and analyze safety inspections results. As evidenced by the decline in the number of accident and injury claims, the IRS has a proactive approach to minimize workplace hazards. However, the IRS’s occupational safety and health program can be improved by enhancing the capabilities of the GDI system and increasing oversight to ensure that safety inspections are completed timely and effectively.

¹ Occupational Safety and Health Act of 1970, Pub. L. No. 91-596.



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In the course of this review, we found that the GDI system was not fully operational nor was it being consistently used by IRS employees involved in the safety review process. Additionally, there are no controls in place to ensure that safety inspections are completed effectively and timely. Our inspections of a sample of 15 IRS facilities identified a number of safety hazards.

Recommendations

We recommend that the Chief, Agency-Wide Shared Services fully implement the GDI system or employ a similar means to effectively collect and analyze safety inspection data. The Chief, Agency-Wide Shared Services, should also increase management oversight to ensure that safety inspections are completed timely and effectively.

Response

IRS management agreed with the recommendations. The Director, Real Estate and Facilities Management, has begun to enhance the GDI system's data reporting capabilities and implement a plan to improve the use of the GDI. Furthermore, the Director will emphasize the importance of completing inspections, and implement an action plan to oversee and manage the safety inspection program. The planned corrective actions are reflected in detail in Management's complete response to the draft report, included in Appendix VI.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 927-7048 if you have questions or Kevin Riley, Director, Inspections and Evaluations at (972) 249-8355.



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Abbreviations

C.F.R.	Code of Federal Regulations
ERC	Employee Resource Center
FY	Fiscal Year
GDI	Graphic Database Interface
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
OSHA	Occupational Safety and Health Administration
REFM	Real Estate and Facilities Management
SHIMS	Safety and Health Information Management System
TIGTA	Treasury Inspector General for Tax Administration



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Background

Section 19(a)(1) of the *Occupational Safety and Health Act*¹ requires the head of each agency to “provide safe and healthful places and conditions of employment.” The Internal Revenue Service (IRS) believes that the safety and health of employees, contractors, and the public are important priorities. To comply with applicable safety, health, and environmental legal requirements, the IRS established policies and procedures which are documented in the Internal Revenue Manual (IRM) 1.14.5 and the Real Estate and Facilities Management Safety and Environmental (REFM) Handbook.

The IRS is further committed to maintaining a management system that emphasizes continual improvement in performance and to promoting employee education and involvement in the Occupational Safety, Health and Environmental program. IRS employees use the Employee Resource Center (ERC) to report hazardous conditions, accidents, injuries, and illnesses through a toll-free 800 number or on the IRS website. Furthermore, the Safety and Health Information Management System (SHIMS) is used to record safety incidents. SHIMS is a Department of the Treasury-based electronic data management system. The main purpose of SHIMS is to document occupational injuries and illnesses and allow for easy reporting and tracking of safety incidents in a single web-based program.

The Director, REFM, reports to the Chief, Agency-Wide Shared Services and is responsible for the management and administration of the IRS Occupational Safety and Health Program. To effectively administer the safety program service-wide, the IRS groups its facilities into 14 territories, which are managed by Territory Managers. Field Safety Officers report to the Territory Managers, and are responsible for implementing the occupational safety and health programs in their servicing areas. Per IRM 1.14.5, the responsibilities of Safety Officers include, but are not limited to:

- (1) Conducting periodic safety inspections;
- (2) Providing safety and health awareness and hazard prevention and control training;
- (3) Complying with safety and health recordkeeping and reporting requirements;
- (4) Conducting investigations of significant incidents and record findings and recommendations for corrective actions; and
- (5) Conducting injury and hazard analyses to identify job or facility hot spots, determine root causes, and recommend effective actions.

¹ Occupational Safety and Health Act of 1970, Pub. L. No. 91-596.



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This review focused on hazards related to walking and working surfaces that can result in slips, trips, and falls, and electrical safety² at IRS selected facilities. According to the Fiscal Year (FY) 2009 IRS Occupational Safety and Health Report, slips, trips, and falls were the leading cause of injuries. As documented in Figure 1, approximately 42 percent of incidents reported during FY 2009 involved slips, trips, and falls.

Figure 1: Distribution of Incidents Reported during FY 2009

Cause of Incidents	Count	Percentage of Total Incidents
Slips, Trips or Falls	978	42%
Incident Unclassified	443	19%
Equipment/Materials Handling	400	17%
Automobiles	142	6%
Blank	111	5%
Impact with Fixed Object	67	3%
All Other Categories	191	8%

Source: Treasury Inspector General for Tax Administration (TIGTA) analysis of information obtained from the SHIMS.

Electricity is also widely recognized as a serious workplace hazard, exposing employees to electric shock, burns, fires, and explosions. According to the Bureau of Labor Statistics, 192 employees were fatally injured or killed by contact with an electrical current in 2008.

This review was performed at the IRS National Headquarters in Washington, D.C., in the Office of the Director, REFM; and at the following field locations:

- Andover, Massachusetts Campus;
- Austin, Texas Campus and Field Office;
- Baltimore, Maryland Field Office;
- Chamblee, Georgia Campus and Field Office;
- Dallas, Texas Field Office;
- Farmers Branch, Texas Field Office;

² Electrical safety standards are set by the Occupational Safety and Health Administration under the authority of 29 C.F.R. 1910 Subpart S. C.F.R. is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government.



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- Lanham, Maryland Field Office;
- Lowell, Massachusetts Field Office;
- Oakland, California Field Office;
- Philadelphia, Pennsylvania Campus and Field Office; and
- Seattle, Washington Field Office.

The review was conducted during the period of May 2010 through October 2010. We conducted this inspection in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspections. Detailed information on our inspection objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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Results of Review

The Occupational Safety and Health Program Reduces Accidents in the Workplace

One of the guiding principles of the IRS Occupational Safety and Health Program is to prevent injuries, illnesses, and accidents involving IRS employees, contractors or visitors to IRS facilities. This program includes established policies and guidelines; program evaluations; and systems designed to report and document injuries and illnesses, and track hazards in the workplace. The program has helped the IRS improve worksite safety, as evidenced by the decline in the number of accidents and injuries reported at IRS facilities, especially accidents caused by slips, trips, and falls. Figure 2 documents the decline in reported accidents and injuries from FY 2008 through FY 2009.

Figure 2: Decline in Reported Worksite Accidents and Injuries from FY 2008 through FY 2009

	FY 2008 Count	FY 2009 Count	Difference from FY 2008 to 2009	Percentage of Change
Total Incidents	2,525	2,332	-193	-7.6%
Incidents Caused by Slips, Trips, or Falls	1,068	978	-90	-8.4%

Source: TIGTA analysis of information obtained from the SHIMS.

Safety policies and procedures are well defined

In addition to following the safety guidelines and regulations provided by the Occupational Safety and Health Administration (OSHA) in the Department of Labor, the IRS has established specific safety policies and procedures that are outlined in the IRM. The IRM clearly defines program and stakeholder roles and responsibilities, and establishes policy for dealing with safety issues. Furthermore, the REFM Office published the “Safety and Environmental Handbook” as a resource for safety officers, managers, and all IRS employees. During our field visits, the safety officers that we interviewed cited this handbook as their desk reference, along with regulations and guidelines from OSHA and the IRM.

Safety program is certified annually

The IRS assesses and certifies the overall effectiveness of its safety program annually and submits annual certification reports to the Department of Labor through the Secretary of the Treasury. We reviewed the IRS annual occupational safety and health program reports for



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FYs 2008 and 2009 and found that the reports included a summary of the IRS's self-evaluation findings and described the agency's occupational safety and health program for the previous FY, and the objectives for the current FY, as required by 29 Code of Federal Regulations (C.F.R.) Section 1960.78(b).

Injuries and illnesses are documented and reported

OSHA regulations specify that Federal agencies record and report work-related fatalities, injuries, and illnesses on the OSHA 300, *Log of Work-Related Injury and Illness*. Injury and illness records are an important source of information that is used to identify hazards in the workplace and direct IRS efforts in reducing workplace injuries. During our inspections, we examined the logs for Calendar Years 2008 and 2009 to obtain assurance that the IRS prepares a separate log for each facility and maintains those logs on the SHIMS database.

Tracking and correcting hazards

IRS employees use the ERC to report hazardous conditions, accidents, injuries, and illnesses through a toll-free 800 number or on the IRS website. The ERC provides a system designed to ensure that hazards reported by any means (i.e., self-inspections, accident investigations, employee hazard reports, preventive maintenance, injury/illness trends) are assigned to the respective safety officers for corrective actions.

Safety Inspections Data Collection and Management Needs Improvement

The IRM requires semiannual safety inspections of all facilities to identify and correct worksite hazards, such as spills, damaged flooring materials, debris on the floor, and protruding equipment in walkways. Safety officers are responsible for ensuring that all areas of the facility are inspected in a timely manner.

IRS employees volunteer as collateral duty safety inspectors and conduct the inspections using checklists that are tailored to the types of hazardous conditions that are most likely to be encountered in a specific work environment (e.g., office, warehouse, computer room, etc.). Generally, one safety inspector is responsible for a specific section of the facility, and each facility can have numerous safety inspectors. Safety inspectors must document the results of each inspection on the checklists and forward the checklists to the safety officer assigned to the facility.

If a safety inspector identifies hazards during the inspection that cannot be resolved immediately, the inspector will document the hazards in the ERC. Once the information is posted to the ERC, the safety officer can use the information to monitor the status of corrective actions and ensure that hazards are addressed in a timely manner. However, if the hazards identified during the inspections are corrected immediately, the safety inspector will not record the information in the ERC.



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We conducted reviews at 15 IRS facilities to determine whether safety inspectors completed inspections in all sections of the facilities as required. We found that IRS safety inspectors did not complete the required inspections at five of the 15 locations we visited. At one location, we estimated that 75 inspections should have been completed during the period of January 1, 2008, through June 30, 2010, but we found that only five were conducted.

In 2008, the REFM Office developed the Graphic Data Interface (GDI) system to capture the results of safety inspections, and enable management, employee representatives, and safety officers to document and monitor potential hazards. However, the GDI system was not fully operational as of May 2010, and the safety officers we interviewed told us they did not attempt to record the results of inspections in the GDI because of limitations within the system.

REFM officials reported they were aware of the problems related to the GDI and noted that several improvement actions are in place. In early 2010, REFM created a GDI Focus Group to improve the GDI system, and provided GDI training for field safety officers and National Headquarters staff. REFM plans to continue the system enhancement and training efforts.

Recommendation

Recommendation 1: The Chief, Agency-Wide Shared Services, should fully implement the GDI system or employ a similar means to effectively collect and analyze the safety inspections data.

Management's Response: IRS management agreed with the recommendation. Four GDI reports went into production in January 2011. A comprehensive report to evaluate trends and track the completion of inspections will be developed, and a plan to improve the use of the GDI, including training on the new reporting functions is under way.

More Management Oversight of Safety Inspections is Required

We conducted safety inspections at 15 IRS facilities using checklists similar to those used by IRS safety inspectors. Our inspections focused on hazards related to walking and working surfaces that can result in slips, trips, and falls, and issues with electrical safety.

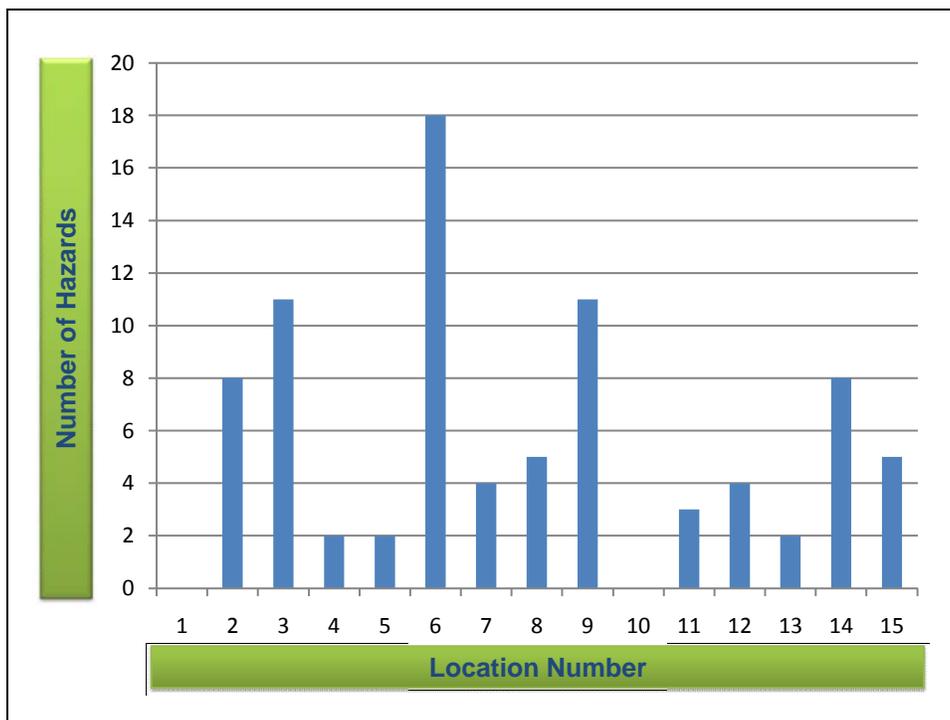
Slip, trip, and fall hazards

Walking and working surface defects and associated problems result in slips, trips, and falls which are the leading cause of office accidents resulting in injuries. Our inspections of 15 facilities revealed 83 safety hazards that could cause employees to slip, trip, or fall. At two locations we did not identify any hazards. However, we identified numerous hazards at other locations, which we did not expect, considering the fact that IRS safety inspectors conduct similar inspections twice a year. Figure 3 documents the total number of safety hazards identified at each location inspected.



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Figure 3: Identified Instances of Slip, Trip, and Fall Hazards



Source: Results from TIGTA Safety Inspections.

The most common hazards we identified related to the following:

- Obstacles or obstructions in passageways (approximately 27 percent of the hazards);
- Defects and holes in floor coverings (approximately 17 percent of the hazards);
- Obstructions and hazards on exterior walking surfaces (approximately 16 percent of hazards); and
- Loose tiles or exposed wiring in computer rooms (approximately 13 percent of hazards).

Appendix V documents all of the safety hazards we identified related to walking and working surfaces by location and type of hazard. At some locations, certain types of hazards were more prominent than others. For example, in Austin and Dallas, TIGTA found that not all exits or routes to exits readily indicate the direction of escape (Appendix IV question 7). In Austin, Dallas, Baltimore, and Memphis, we noted that floors, aisles and passageways are not kept clear of obstacles/obstructions (Appendix IV question 40).

Instances of slip, trip, and fall hazards are photographically illustrated in Figures 4 through 8.



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Figure 4: Examples of Exterior Tripping Hazards



Source: TIGTA Safety Inspections.

Figure 5: Examples of Interior Tripping Hazards



Source: TIGTA Safety Inspections.

Figure 6: Examples of Tripping Hazards in Non-Office Facilities



Source: TIGTA Safety Inspections.



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Figure 7: Examples of Egress and Exit Hazards



Source: TIGTA Safety Inspections.

Figure 8: Examples of Stairs and Ramps Hazards



Source: TIGTA Safety Inspections.

Electrical hazards

Electricity is the most common cause of fires in both the home and the workplace. The use/misuse of power cords accounts for many of the OSHA citations issued each year. According to OSHA standards, flexible cords and cables (such as, surge protectors or extension cords) should be plugged directly into an approved receptacle outlet.³ This prohibits the practice of interconnecting two or more surge protectors to supply power (referred to as a “piggy-back”), and interconnecting an extension cord with a surge protector. Such connections can draw too much current, and electric equipment or the cords can overheat, which can result in fires and electric shock. OSHA standards also prohibit the use of extension cords as a substitute for fixed wiring.⁴ Similarly, exposed wiring and conduits can easily create an electrical hazard.

At 13 of 15 facilities inspected we found piggy-backed surge protectors, extension cords used as fixed wiring, and exposed wiring. Hazards related to piggy-backed surge protectors were especially problematic at two older IRS facilities, which were not designed or modernized to accommodate the large number of outlets required for task lighting, computers, printers and

³ 29 C.F.R. 1910.305(g)(1)(iii).

⁴ 29 C.F.R. 1910.305(g)(1)(iv)(A).



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other electronic devices. TIGTA inspectors reported there were too many piggy-backed surge protectors to count at the two older facilities. However, the magnitude of this problem varied at the other 13 facilities we inspected, as documented in Figure 9.

Figure 9: Electrical Hazards Identified During Inspections

Number of Hazards	Number of Facilities
Too Many Hazards to Count	2 Facilities
40 to 64 Hazards	3 Facilities
1 to 13 Hazards	8 Facilities
No Hazards	2 Facilities

Source: Results from TIGTA Safety Inspections.

Examples of electrical hazards identified during our inspections are photographically illustrated in Figure 10.

Figure 10: Examples of Electrical Hazards



Source: TIGTA Safety Inspections.

Unapproved personally-owned appliances

Personally-owned appliances (such as refrigerators, micro wave ovens, toasters and space heaters) in the workplace are prohibited, unless the appliance is inspected and approved by the building manager. Inspection and approval of appliances is intended to reduce the risk of



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electrical shock or fire. We identified personally-owned appliances that were not approved by building management at 12 of the 15 facilities we inspected. At one facility, we identified 179 unapproved appliances. At three other facilities the inspectors reported that the number of unapproved appliances was too large to count. Some appliances are located in individual workspaces, while others are placed in make-shift break areas despite the existence of designated break rooms. Figure 11 provides examples of unapproved personally-owned appliances identified during our review.

Figure 11: Examples of Unapproved Personally-Owned Appliances



Source: TIGTA Safety Inspections.

We identified a relatively high number of safety hazards, many of which IRS safety inspectors and officers should have identified during previous inspections. We also found that inspections in some locations were not completed as required. Based on our findings, we believe the IRS's oversight of the safety inspection process needs to be improved.

Recommendation

Recommendation 2: The Chief, Agency-Wide Shared Services, should increase management oversight to ensure the safety inspections are completed timely and effectively.

Management's Response: IRS management agreed with the recommendation. The Director, REFM, will: 1) assign a staff person to ensure inspections are completed timely and entered into the GDI system; 2) emphasize the importance of completing biannual inspections in all areas; and 3) develop and implement an action plan for oversight and management of the safety inspection program. In addition, National Headquarters staff will monitor completion of safety inspections and offer support to territories where needed.



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Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine if the IRS provides its employees a place of employment which is free from safety hazards. To accomplish this objective we:

- I. Determined whether the IRS has procedures in place to effectively reduce the risk of accidents in the workplace.
 - A. Interviewed key responsible individuals in the REFM Office.
 - B. Reviewed workplace safety requirements, primarily as they relate to slips, trips, and falls, and electrical hazards.
- II. Assessed safety compliance efforts at IRS locations selected for review.
 - A. Determined whether all incidents are systematically reported and tracked.
 - B. Reviewed the safety officer inspection reports for a judgmental sample of IRS locations to determine whether inspections were completed timely and effectively.
 - C. Reviewed 2008 and 2009 annual OSHA 300 reports and Occupational Safety and Health reports to determine the IRS's overall status of compliance with Federal workplace safety requirements.
 - D. Reviewed the 2008 and 2009 IRS semiannual inspection reports to determine the IRS's overall status of compliance with Federal workplace safety requirements.
- III. Developed an inspection checklist (see Appendix IV) and conducted inspections at 15 IRS facilities to assess the IRS's workplace safety. The selected facilities covered campus and non-campus locations service-wide.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Services and Enforcement SE
Assistant Deputy Commissioner for Operations Support OS
Chief, Agency-Wide Shared Services OS:A
Director, Real Estate and Facilities Management OS:A:RE
Director, Workforce Progression and Management OS:HC:WRT
Chief Counsel CC
National Taxpayer Advocate TA
Director, Office of Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaison:
 Chief, Agency-Wide Shared Services OS:A



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Appendix IV

Safety Inspection Checklist

No.	Safety Item
1	Did the IRS provide safety reports for the period from 1/1/2008 - 6/30/2010?
2	Did the IRS provide the most recent OSHA 300 Log?
AISLE/EGRESS/EXIT	
3	Is there safe clearance where mechanical handling equipment is used for aisles and passage ways, loading docks, through doorways and wherever turns or passage must be made?
4	Are changes of direction or elevation readily identifiable?
5	Is every open-sided floor or platform 4 feet or more above adjacent floor or ground level guarded by a standard railing except where there is an entrance ramp, stairway or fixed ladder?
6	Are exits and stairways clear of anything that could interfere with egress?
7	Do all exits or routes to exits readily indicate the direction of escape?
8	Are exit doors free of decorations or signs that obscure the visibility of the exit door?
9	Are all doorways not constituting an exit or way to reach an exit, but may look like an exit, marked as "NO EXIT" with letters at least 2 inches in height to minimize confusion?
10	Do all exterior building doors swing to the outside if more than 50 people are in that area?
11	Are absorbent walk-off mats or strips installed at all entrances?
WALKWAY/EXTERIOR	
12	Do exterior walkways have (4 ft. or more above floor or ground level) guardrails on the unenclosed sides?
13	Are exterior walking surfaces free of obstructions and hazards such as cracks or holes more than a ½ inch in height?
14	Is walkway free of standing water?
15	Is there safe clearance for walkways where motorized or mechanical handling equipment is present?
16	Are changes of direction or elevation readily identifiable or negotiable by stairs or a ramp?
STAIRWAYS/RAMPS	
17	Are handrails provided on stairways and ramps?
18	Do the handrails begin before the first descent or ascent begins?
19	Are handrails continuous onto landing areas?
20	Are the risers on the steps evenly spaced?
21	Do the steps have a non-slip surface?
22	Are posters or notices posted in stairways that could distract an individual's attention?
23	Is the stairway free of obstructions and debris?
24	Does the ramp(s) have a non-slip surface?
25	Does the ramp have a level top and bottom landing?
26	Are handrails provided on the ramps?
27	Is the stairway free of hidden steps, especially when coming around a corner or through a door?
PARKING	



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No.	Safety Item
28	Is the parking surface smooth and free of obstruction, such as large cracks in pavement, broken equipment, damaged parking curbs, or speed bumps?
29	Is the landscaping maintained so it does not obstruct views causing a safety hazard?
ELEVATOR	
30	Are landing doors closed when the elevator is not at that landing?
31	Do the doors retract when an object is placed between closing doors?
32	Did the elevator stop level to the landing?
33	Is the floor in the elevator well maintained and free of slipping hazards?
34	Is the elevator well lit so that passengers can view an unlevelled floor easily?
35	Is the area near the elevator free of objects such as plants or furniture, which could present a tripping hazard?
COMPUTER ROOM	
36	Is the area free of obstacles such as loose tiles or exposed wiring, which could present a tripping hazard?
37	Are there guardrails and walking ramps available for permitting equipment into the room?
OFFICE	
38	Are floors and aisles clean and dry?
39	Are floor coverings (carpet, tile, wood) free from defect and holes?
40	Are floors, aisles and passageways kept clear of obstacles/obstructions?
FILE ROOM (CAMPUSES ONLY)	
41	Are aisle ways wide enough to permit free movement of employees bringing and removing material?
42	Is stacked material limited in height so as to be stable and secure?
43	Are storage (files) areas kept free from accumulation of materials that may create hazards such as tripping?
MAIL ROOM	
44	Is the area free of obstacles/materials that may create tripping hazards?
45	Is stacked material limited in height so as to be stable and secure?
46	Are mail/materials neatly stacked to permit free movement of employees processing them?
ELECTRICAL & FIRE SAFETY	
47	Are personally-owned appliances, such as coffee pots, toasters, microwave, and space heaters, present in space other than designated break rooms, and were NOT approved by building management?
47.1	Note the number of unapproved appliances found in non-designated break rooms
48	Are extension cords/surge protectors in the work space plugged directly to an outlet? (not linked to one another)
49	Is there 3 feet of space in front of fire extinguishers?
50	Was each fire extinguisher inspected within the last year? (information should be located on a label or sticker)
51	If fire extinguishers are not present, is there a sprinkler system?



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Appendix V

Treasury Inspector General for Tax Administration Identified Instances of Slip, Trip, and Fall Hazards

Location Number	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
Are changes of direction or elevation readily identifiable? (Question 4)			1													1
Is every open-sided floor or platform 4 feet or more above adjacent floor or ground level guarded by a standard railing? (Question 5)														1		1
Exits and stairways clear of anything that could interfere with egress? (Question 6)			2											2		4
Do all exits or routes to exits readily indicate the direction of escape? (Question 7)			3			3	1									7
Are exit doors free of decorations or signs that obscure the visibility of the exit door? (Question 8)						1										1
Do exterior walkways (4 ft. or more above floor or ground level) have guardrails on the unenclosed sides? (Question 12)														1		1
Are exterior walking surfaces free of obstructions and hazards such as cracks or holes more than a ½ inch in height? (Question 13)		7	1	1	1		1	1						1		13
Is walkway free of standing water? (Question 14)							1									1
Are changes of direction or elevation readily identifiable or negotiable by stairs or a ramp? (Question 16)														1		1
Are handrails continuous onto landing areas? (Question 19)														1		1
Do the steps have a non-slip surface? (Question 21)														1		1
Is the stairway/ramp free of obstructions and debris? (Question 23)								1								1



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Location Number	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
Is the parking surface smooth and free of obstruction? (Question 28)				2			1	1								4
Computer Room: Is the area free of obstacles such as loose tiles or exposed wiring? (Question 36)						2		2	2			3	2			11
Are floor coverings (carpet, tile, wood) free from defect and holes? (Question 39)		1	2		1	4						1			5	14
Are floors, aisles and passageways kept clear of obstacles/obstructions? (Question 40)			2			8			9		3					22
Total For Each Location	0	8	11	2	2	18	4	5	11	0	3	4	2	8	5	83



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Appendix VI

Management's Response to the Draft Report



CHIEF
AGENCY-WIDE
SHARED SERVICES

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

December 2, 2010

MEMORANDUM FOR R. DAVID HOLMGREN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: David A. Grant 
Chief, Agency-Wide Shared Services

SUBJECT: Draft Inspection Report – Additional Oversight Could Improve the
Occupational Safety and Health Program (IE-10-015)

Thank you for the opportunity to comment on the subject report. We agree with the recommendations and our corrective actions are attached.

We are pleased the Treasury Inspector General for Tax Administration, Office of Inspections and Evaluations recognized the efforts of the IRS Occupational Safety and Health Program to reduce accidents in the workplace.

We take the safety of employees, contractors and visitors to IRS facilities very seriously. The IRS Total Case Rate and Lost Time Case Rate for the full range of accidents and incidents reported in the Safety and Health Information Management System (SHIMS) is the lowest of any agency in the Department of the Treasury, as well as the lowest of any other federal agency.

We recognize there is potential for further improvement in our safety program. We proactively convened a focus group in April 2010 to address modifications to the Graphic Database Interface (GDI) system and to identify subsequent training needs for safety officers. We have implemented corrective actions, including identifying barriers in using GDI and providing training sessions for users. Additional corrective actions include developing reports to identify broad trends, monitoring the status of safety inspections in the field and assigning an Environmental, Safety, and Health staff person to provide oversight and assistance to the territory safety inspection program. An action plan will be developed to improve the oversight and effectiveness of this program.



Additional Oversight Could Improve the Occupational Safety and Health Program

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To assist us in correcting the problems identified in your report, it would be helpful if we could obtain from you the site specific information. We also identified a few incorrect citations in the report. On page 1, paragraph 1, the correct reference to the Occupational Safety and Health (OSHA) Act for federal agencies is Section 19(a)(1). The reference cited, Section 5(a)(1) is for private employers. On page 2, the footnote citation should be 29 CFR 1910 Subpart S, not 29 CFR 1920.

Thank you for your guidance in this effort. If you have any questions, please contact me at (202) 622-7500, or a member of your staff may contact J. Stuart Burns, Director, Real Estate and Facilities Management, at (202) 435-6300. For matters concerning evaluation follow-up, please contact Larry Pugh, Office of Strategy and Finance, Agency-Wide Shared Services, at (202) 622-4541.

Attachment



Additional Oversight Could Improve the Occupational Safety and Health Program

RECOMMENDATION 1:

The Chief, Agency-Wide Shared Services, should fully implement the GDI system or employ a similar means to effectively collect and analyze the safety inspections data.

CORRECTIVE ACTIONS:

We agree with this recommendation and will take the following actions.

1. Four Graphic Database Interface (GDI) reports will go into production. As referenced in the Draft Report, page 6, paragraph 5, a GDI focus group was convened in Real Estate and Facilities Management (REFM) to address modifications to the GDI system and subsequent training needs for users. System limitations in reporting capability of safety inspections were identified. A plan for both training and modification to the existing GDI system has been developed to improve use of the program. Development and testing of four reports were completed, and these will be moved into production.
2. Delivery of a comprehensive GDI report to allow the territories and national office to evaluate trends and track whether safety inspections are being completed in a timely manner.
3. Implementation of a plan to improve the use of GDI, including training on the new reporting functions, is underway. Comprehensive technical GDI training was developed and provided to thirty-six safety officers and national office staff in two 2-hour training sessions in August 2010. Further training will be provided on the new reporting functions once these are available. National Office Environmental, Safety, and Health (ESH) will continue to monitor use of GDI and offer support where needed.

IMPLEMENTATION DATES:

(Action 1) January 7, 2011

(Action 2) May 1, 2011

(Action 3) June 30, 2011

RESPONSIBLE OFFICIAL:

Director, Real Estate and Facilities Management, Agency-Wide Shared Services

CORRECTIVE ACTION MONITORING PLAN:

Corrective actions will be tracked through the ESH action log and monitored via operational reviews until completed.



Additional Oversight Could Improve the Occupational Safety and Health Program

RECOMMENDATION 2:

The Chief, Agency-Wide Shared Services, should increase management oversight to ensure the safety inspections are completed timely and effectively.

CORRECTIVE ACTIONS:

We agree with this recommendation and will take the following actions.

1. Assign a lead ESH staff person to the safety inspection program to ensure safety inspections are completed on time and entered into GDI, and to provide oversight and assistance to the territory safety inspection program, including monitoring the completion of safety inspections through GDI.
2. A communication will be sent out to the territories emphasizing the importance of completing biannual safety inspections in all areas, highlighting available tools, and offering assistance in areas where there may be insufficient safety inspectors to complete inspections in a timely and effective manner.
3. Develop and implement an action plan for oversight and management of the safety inspection program. This will include discussion with Business Unit managers, increased oversight of safety officer use of the GDI program at the management level, and review of territory schedules for completion of inspections.
4. National Office ESH will continue to monitor completion of safety inspections and offer support to territories where needed. The availability of volunteer safety inspectors may depend on the filing season or other local program initiatives. When there is a problem in recruiting or getting time sensitive work commitments from safety inspectors, the issue will be reported to the safety officer's manager and may be elevated to the national REFM level through the Associate Director for Logistics.

IMPLEMENTATION DATES:

(Action 1) November 22, 2010 (completed)

(Action 2) December 31, 2010

(Action 3) June 30, 2011

(Action 4) Ongoing

RESPONSIBLE OFFICIAL:

Director, Real Estate and Facilities Management, Agency-Wide Shared Services

CORRECTIVE ACTION MONITORING PLAN:

Corrective actions will be tracked through the ESH action log and monitored via operational reviews until completed.



Additional Oversight Could Improve the Occupational Safety and Health Program

Executive Summary

Action Required – As a result of the memorandum dated October 25, 2010, Subject: Draft Inspection Report – Additional Oversight could improve the Occupational Safety and Health Program, by R. David Holmgren, Deputy Inspector General for Inspections and Evaluations, the Chief Agency-Wide Shared Services (AWSS) is required to provide a written response to the findings and recommendations in the draft report IE-10-015.

Background – TIGTA Office of Inspections and Evaluations conducted an evaluation to determine if the IRS provides its employees a place of employment which is free from safety hazards. The review focused on hazards related to walking and working surfaces which can result in slips, trips, and falls, and electrical safety. The evaluation found that the IRS Occupational Safety and Health Program reduces accidents in the workplace, and resulted in the following recommendations:

The Chief, Agency-Wide Shared Services, should:

- 1) Fully implement the GDI system or employ a similar means to effectively collect and analyze the safety inspections data.
- 2) Increase management oversight to ensure the safety inspections are completed timely and effectively.

Requirement of Action Required – Chief, AWSS is asked to approve the management response and sign the memorandum for submission to the Deputy Inspector General for Inspections and Evaluations. Response is due by December 3, 2010.