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TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*(SBU) Physical Security Controls  
at the \*\*\*\*\*8\*\*\*\*\**

**July 31, 2018**

**Reference Number: 2018-IE-R006**

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.

**Redaction Legend:**

8 = Danger to Physical Security

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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

July 31, 2018

**MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE**

**FROM:** Gregory D. Kutz  
Acting Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Final Inspection Report – Physical Security Controls at the  
\*\*\*\*\*8\*\*\*\*\* (# IE-18-004)

In March 2018, the Treasury Inspector General for Tax Administration (TIGTA) conducted an unannounced physical security inspection of the Internal Revenue Service (IRS) \*\*\*\*\*8\*\*\*\*\* to determine whether selected physical security countermeasures (hereafter referred to as countermeasures) were in place to detect and deter unauthorized entry and secure restricted areas. The security criteria for the inspection consisted of the baseline countermeasures established by the Interagency Security Committee (ISC)<sup>1</sup> for facility security level (FSL) \*\*\*\*\*8\*\*\*\*\*.<sup>2</sup> *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard (Nov. 2016, 2<sup>nd</sup> Edition)* [hereafter referred to as the ISC Standard] defines the criteria and processes that those responsible for the security of a facility should use to determine its FSL and provides an integrated, single source of countermeasures for all Federal facilities. Attachment I documents the countermeasures included in our inspection and conclusions related to each countermeasure.

Overall, the countermeasures at the \*\*\*\*\*8\*\*\*\*\* either met or exceeded ISC baseline countermeasures to detect or deter unauthorized entry and secure restricted areas. \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\* . Prior to discussing the details related to this \*\*\*\*\*8\*\*\*\*\*

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<sup>1</sup> The ISC, which was 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.

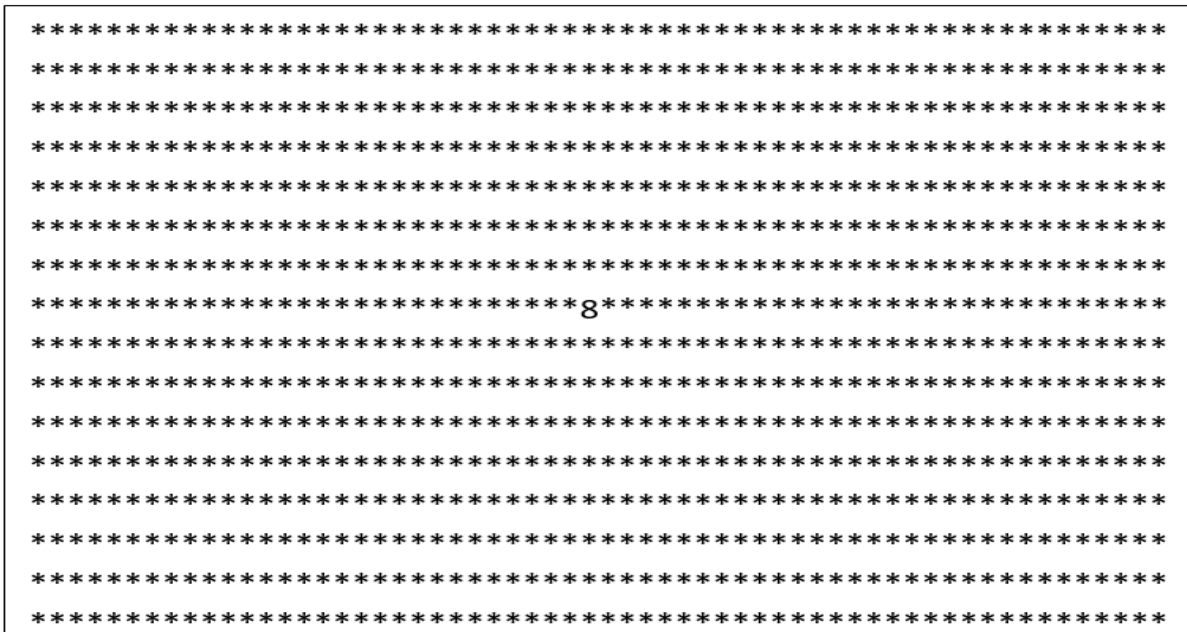
<sup>2</sup> The FSL is a categorization based on the analysis of several security-related facility factors and serves as the basis for the implementation of physical security countermeasures. The FSL determination ranges from a Level I (lowest risk) to Level V (highest risk).



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

\*\*\*\*\*g\*\*\*\*\*. Each office building has a \*\*\*\*\*g\*\*\*\*\*. Figure 1 shows an overhead view of the \*\*8\*\*.

\*\*\*\*\*g\*\*\*\*\*



Source: Google Maps (google.com).

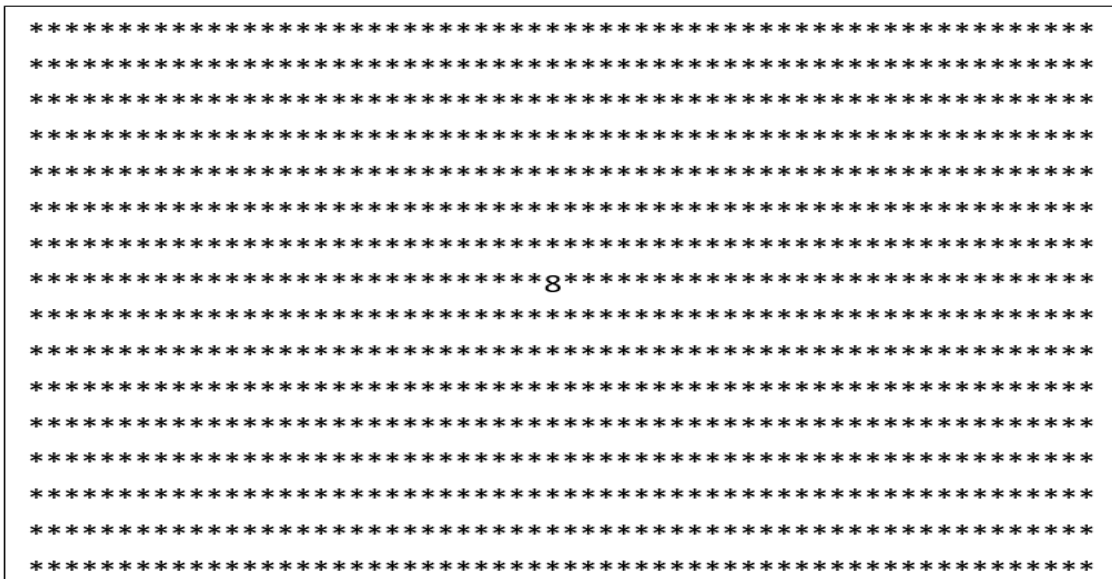
\*\*\*\*\*g\*\*\*\*\*3\*\*\*\*\*  
\*\*\*\*\*g\*\*\*\*\*  
\*\*\*\*\*4\*\*\*\*\*.5 Figure 2 shows an example of these  
\*\*\*\*\*g\*\*\*\*\*.

3 \*\*\*\*\*g\*\*\*\*\*  
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4 \*\*\*\*\*g\*\*\*\*\*  
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5 \*\*\*\*\*g\*\*\*\*\*  
\*\*\*\*\*g\*\*\*\*\*.



Physical Security Controls at the \*\*\*\*\*8\*\*\*\*\*

\*\*\*\*\*8\*\*\*\*\*



Source: TIGTA photographs \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*  
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The ISC Standard \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*. \*\*\*\*\*  
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\*\*\*\*\*8\*\*\*\*\*.

Additionally, \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*. The  
ISC Standard \*\*\*\*\*8\*\*\*\*\*

6 \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*  
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\*\*\*\*\*8\*\*\*\*\*.



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

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\*\*\*\*\*g\*\*\*\*\*. We discussed  
\*\*\*\*\*g\*\*\*\*\* with the \*\*\*\*\*g\*\*\*\*\* Facilities Management and Security Services (FMSS) personnel  
during the onsite physical security inspection. \*\*\*\*\*g\*\*\*\*\*  
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Attachment II provides the background information for this inspection. Attachment IV documents IRS management’s complete response.

If you have any questions about this report, please contact me or Kevin P. Riley, Director, Office of Inspections and Evaluations.

Attachments

7 \*\*\*\*\*g\*\*\*\*\*  
\*\*\*\*\*g\*\*\*\*\*.



Attachment I

Inspection Checklist

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
1	*****g***** *****g***** *****g***** *****g*****?	*g*.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
2	*****g***** *****g***** *****g*****?	*g*.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
3	*****g***** *****g***** *****g***** *g*?	*g*.		*****g***** *****g*****.
4	*****g***** *****g***** *****g***** *****g*****?	*g*.		



Physical Security Controls at the \*\*\*\*\*8\*\*\*\*\*

*****8*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
5	*****8***** *****8***** *****8***** **8**?	*8*.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
6	*****8***** *****8***** *****8*****?	*****8*****.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
7	*****8***** *****8***** *****8*****?	*****8*****.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.



Physical Security Controls at the \*\*\*\*\*8\*\*\*\*\*

*****8*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
8	*****8***** *****8***** *****8*****? *****8***** *****8***** *****8*****.	*8*.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****. *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
9	*****8***** *****8*****? *****8***** *****8***** *****8***** *****8*****.	*8*.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
10	*****8***** *****8***** *****8***** *****8*****?	*8*.		





Physical Security Controls at the \*\*\*\*\*8\*\*\*\*\*

*****8*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
11	*****8***** *****8*****?	*8*.		*****8***** *****8***** **8**.
12	*****8***** *****8***** *****8***** **8**?	*8*.		
13	*****8***** *****8***** *****8***** **8**?	*8*.		
14	*****8***** *****8***** *****8***** *****8*****?	*8*.		
15	*****8***** *****8***** *****8*****?	*8*.		



*Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\**

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
16	*****g***** *****g***** *****g***** *****g*****?	*g*.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
17	*****g***** *****g***** *****g***** *****g*****?	*g*.		
18	*****g***** *****g***** *****g*****?	*g*.		



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
19	*****g***** *****g*****?	*g*.		
20	*****g***** *****g***** **g**?	*g*.		*****g***** *****g***** *****g***** **g**.
21	*****g***** *****g***** *****g***** **g**?	*g*.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
22	*****g***** *****g***** *****g*****?	*g*.		
23	*****g***** *****g***** **g**?	*g*.		*****g***** *****g***** *****g***** **g**.



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
24	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*.		
25	*****g***** *****g***** *****g*****?	*g*.		
26	*****g***** *****g***** *****g*****?	*g*.		
27	*****g***** *****g***** *****g***** *****g*****? *****g***** *****g*****	*g*.		
28	*****g***** *****g***** *****g*****?	*g*.		
29	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*.		



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
30	*****g***** *****g***** *****g*****?	*g*.		
31	*****g***** *****g***** *****g***** *****g*****?1	*g*.		

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
32	*****g***** *****g***** **g**?	*g*.		
33	*****g***** *****g***** *****g***** *****g***** *****g***** **g**?	*g*.		
34	*****g***** *****g*****?2	*g*.		

1 \*\*\*\*\*g\*\*\*\*\*.

2 \*\*\*\*\*g\*\*\*\*\*.



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

*****g*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
35	*****g***** *****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
36	*****g***** *****g***** *****g*****?3	*g*.		
37	*****g***** *****g***** *****g*****?4	*g*.		
38	*****g***** *****g***** *****g***** *****g***** *****g*****?	*g*.		

3 \*\*\*\*\*g\*\*\*\*\*.

4 \*\*\*\*\*g\*\*\*\*\*.

\*\*\*\*\*g\*\*\*\*\*.



Physical Security Controls at the \*\*\*\*\*8\*\*\*\*\*

*****8*****				
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate counter-measure justified and risk acceptance documented?	Comment
39	*****8***** *****8***** *****8***** **8**? <sup>5</sup>	*8*.		*****8***** *****8***** *****8***** *****8***** *****8***** **8**.
40	*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** <sup>6</sup>	*8*.		
41	*****8***** *****8***** *****8***** *****8***** *****8***** **8**?	*8*.		

5 \*\*\*\*\*8\*\*\*\*\*  
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\*\*\*\*\*8\*\*\*\*\*.

6 \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*.







## Attachment II

### Background

Executive Order 12977 established ISC after the Oklahoma City bombing of the Alfred Murrah Federal Building in 1995.<sup>1</sup> The ISC has authority to establish policies for security in and protection of Federal facilities in the United States whether owned, leased, or managed by the Government. The ISC document titled *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard (Nov. 2016, 2<sup>nd</sup> Edition)* [hereafter referred to as the ISC Standard]<sup>2</sup> defines the criteria and processes that those responsible for the security of a facility should use to determine its FSL and provides an integrated, single source of physical security countermeasures for all Federal facilities. The ISC Standard also provides guidance for customization of the countermeasures for Federal facilities.

Each IRS facility has been designated an FSL I through V in accordance with the ISC Standard. Per the Treasury Security Manual, security-in-depth shall be implemented for all facilities designated as Levels IV and V. Security-in-depth is defined as layered and complementary security controls sufficient to deter and detect unauthorized entry, movement, and activity within a facility. Examples include, but are not limited to, \*\*\*\*\*g\*\*\*\*\*  
\*\*\*\*\*g\*\*\*\*\*  
\*\*\*\*\*g\*\*\*\*\*.

The ISC Standard has defined 93 security criteria that should be used to implement countermeasures to effectively protect nonmilitary Federal Government facilities, information, employees and visitors, and assets. In addition to the security criteria, the ISC has defined 33 undesirable events that security professionals should consider when conducting a facility risk assessment in order to customize the necessary level of protection and associated countermeasures to be implemented in and around a facility. For all cases in which the necessary level or protection cannot be achieved or implemented, documentation must clearly reflect the reasons why and the rationale for accepting associated risk as a result of implementing a lower level of protection and countermeasures.

In March 2018, we conducted an unannounced physical security inspection of the \*\*\*\*\*g\*\*\*\*\* to determine whether selected countermeasures were in place to detect and deter unauthorized entry and to secure restricted areas. The IRS is the primary tenant at the \*\*\*\*\*g\*\*\*\*\*, which is a GSA facility housing an IRS post of

<sup>1</sup> Executive Order 12977, *Interagency Security Committee* (1995), 60 Fed. Reg. 54411.

<sup>2</sup> ISC, Nov. 2016.



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*Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\**

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duty. The countermeasures selected were consistent with the ISC countermeasures for a baseline level of protection for the determined FSL of the IRS facility inspected.<sup>3</sup>

Prior to arriving at the facility, we reviewed the \*\*\*\*\*g\*\*\*\*\* risk assessment for the facility to gain a general understanding of the facility, its occupants, any site-specific risks and vulnerabilities, and implemented or recommended countermeasures. We did not evaluate the findings, decisions, and recommendations made in the facility's security risk assessment. This inspection was included in the Office of Inspections and Evaluations Fiscal Year 2018 Plan. We conducted this inspection in accordance with the Council of the Inspectors General for Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

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<sup>3</sup> The baseline level of protection and associated countermeasures can be customized (lowered or increased) depending on the results of the facility's security risk assessment.



*Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\**

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## **Attachment III**

### *Report Distribution List*

Deputy Commissioner for Operations Support  
Assistant Deputy Commissioner for Operations Support  
Chief, Facilities Management and Support Services  
Deputy Chief, Facilities Management and Support Services  
Director, Office of Audit Coordination



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

Attachment IV

Management's Response



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

FACILITIES
MANAGEMENT &
SECURITY SERVICES

June 8, 2018

MEMORANDUM FOR GREGORY D. KUTZ
ACTING DEPUTY INSPECTOR GENERAL FOR
INSPECTIONS AND EVALUATIONS

FROM: Richard L. Rodriguez [Signature]
Chief, Facilities Management and Security Services

SUBJECT: Draft Evaluation Report - (SBU) Physical Security Controls at
the \*\*\*\*\*g\*\*\*\*\* (# IE-18-004)

Thank you for the opportunity to review and comment on the subject report. We are
committed to the security of our offices, our employees, and the taxpayer information
they contain. Your review of this site \*\*\*\*\*g\*\*\*\*\* will assist us in that effort.

We appreciate your recognition that the countermeasures at the \*\*\*\*\*g\*\*\*\*\*
\*\*\*\*\*g\*\*\*\*\* either meet or exceed Interagency Security Committee (ISC) baseline
standards or IRS minimum countermeasures to detect or deter unauthorized entry and
secure restricted areas, \*\*\*\*\*g\*\*\*\*\* is a space controlled by the
General Services Administration (GSA) and not leased by the IRS. \*\*\*\*\*g\*\*\*\*\*
\*\*\*\*\*g\*\*\*\*\*
\*\*\*\*\*g\*\*\*\*\*

We appreciate the continued support and assistance provided by your office. If you
have any questions, please contact me at (202) 317-7500, or a member of your staff
may contact Axel Rivera, Associate Director, Operations Mid-Atlantic, Facilities
Management and Security Services at (202) 317-6544.

Attachment



Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\*

Attachment

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**RESPONSIBLE OFFICIAL:**  
Chief, Facilities Management and Security Services

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**RESPONSIBLE OFFICIAL:**



*Physical Security Controls at the \*\*\*\*\*g\*\*\*\*\**

Chief, Facilities Management and Security Services

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**Or Write:**

Treasury Inspector General for Tax Administration  
P.O. Box 589  
Ben Franklin Station  
Washington, D.C. 20044-0589

Information you provide is confidential and you may remain anonymous.