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*TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION*

*Office of Inspections and Evaluations*



*Physical Security Controls at the*

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

**May 21, 2019**

**Reference Number: 2019-IE-R004**

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

**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

May 21, 2019

**MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE SERVICE**

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

**SUBJECT:** Final Inspection Report – Physical Security Controls at the  
\*\*\*\*\*8\*\*\*\*\* (# IE-19-004)

In November 2018, the Treasury Inspector General for Tax Administration (TIGTA) conducted a physical security inspection of the Internal Revenue Service (IRS) \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*), providing the facility two days’ notice in advance of our inspection.<sup>1</sup> The objective of this inspection was 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>2</sup> for facility security level (FSL) \*\*\*\*\*8\*\*\*\*\*.<sup>3</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. Our criteria also included the minimum countermeasures established by the IRS \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*. Attachment I documents the countermeasures included in our inspection and conclusions related to each countermeasure.

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<sup>1</sup> \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*.

<sup>2</sup> 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.

<sup>3</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).

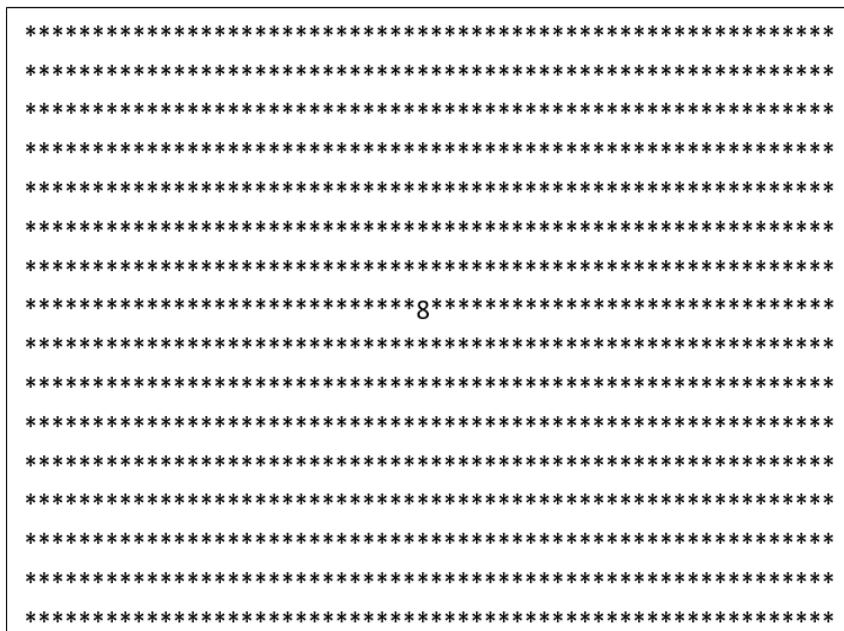


Physical Security Controls at the IRS

Overall, the countermeasures at the IRS met the ISC baseline countermeasures and IRS minimum countermeasures to detect or deter unauthorized entry and secure restricted areas.

Figure 1 shows an overhead view of the IRS.

Figure 1: Overhead View of the IRS



Source: Google Maps (google.com).

The IRS General Services Administration (GSA) facilities - For the purpose of this inspection, IRS refers to the IRS and its security posture.

According to the Facilities Management and Security Service's (FMSS) Chief of Security for the IRS, the IRS, and the IRS

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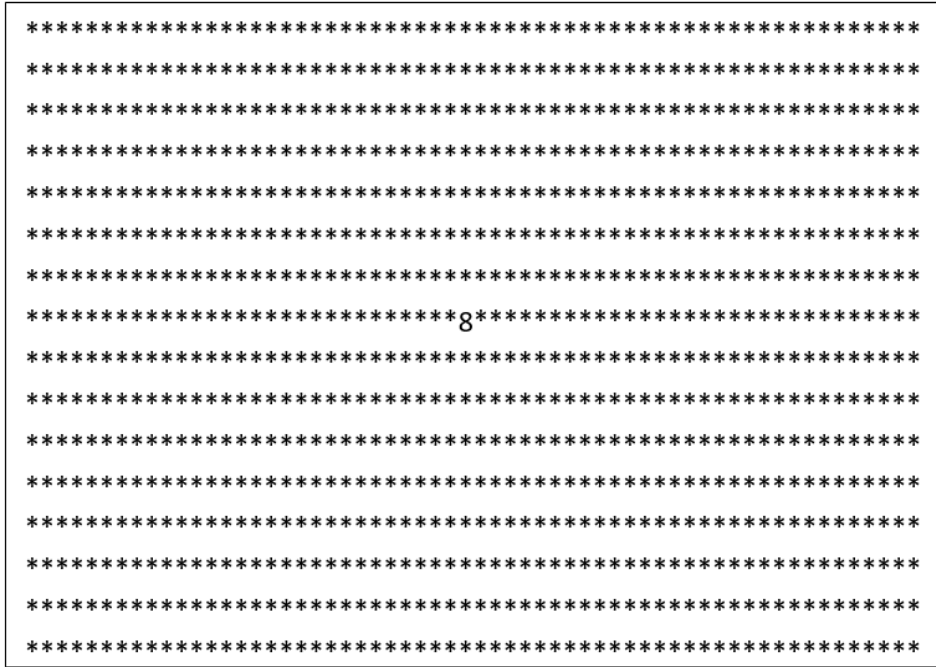
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Physical Security Controls at the  
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Figure 2: \*\*\*\*\*8\*\*\*\*\*



Source: TIGTA photographs, \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*.

## Recommendation

**Recommendation 1:** \*\*\*\*\*8\*\*\*\*\*  
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**Management's Response:** \*\*\*\*\*8\*\*\*\*\*  
\*\*\*\*\*8\*\*\*\*\*.

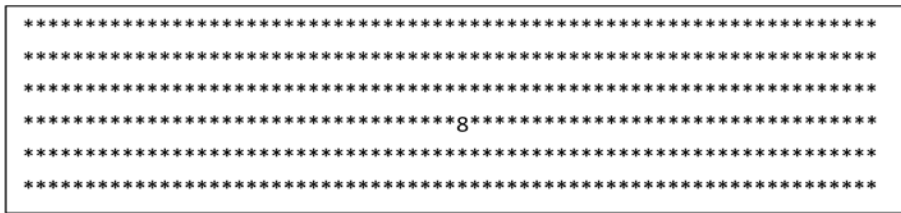
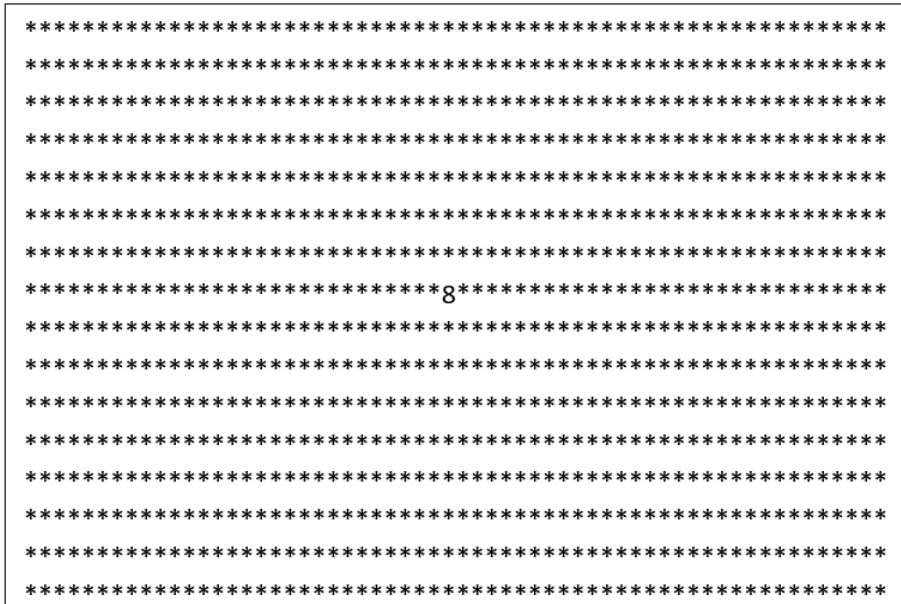
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Physical Security Controls at the  
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\*\*\*\*\*8\*\*\*\*\*. Figure 3 shows the \*\*\*\*\*8\*\*\*\*\*  
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**Figure 3:** \*\*\*\*\*8\*\*\*\*\*



Source: Google Maps (google.com) and TIGTA photographs \*\*\*\*\*8\*\*\*\*\*  
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**Recommendation**

**Recommendation 2:** \*\*\*\*\*8\*\*\*\*\*  
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**Management's Response:** \*\*\*\*\*8\*\*\*\*\*  
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**Attachment I**

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

<sup>1</sup> The IRM is the IRS's primary official source of instructions to staff related to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.





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#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/Not Applicable)	If no, was a deviation or alternate countermeasure justified and risk acceptance documented?	Comment
5	*****g***** *****g***** *****g***** *****g***** *****g*****?	*g*.		
6	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****? *****g***** *****g*****	*g*.		
7	*****g***** *****g***** *****g*****? <sup>2</sup> *****g***** *****g*****.	*g*.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.

<sup>2</sup> \*\*\*\*\*g\*\*\*\*\*  
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#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	If no, was a deviation or alternate countermeasure justified and risk acceptance documented?	Comment
8	*****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
9	*****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 countermeasure justified and risk acceptance documented?	Comment
10	*****g***** *****g***** *****g*****?	*g*.		*****g***** *****g***** *****g*****.
11	*****g***** *****g***** *****g*****? *****g***** *****g***** *****g***** *****g***** *****g*****.	*g*.		
12	*****g***** *****g***** *****g***** *****g*****?	*g*.		



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

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



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

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



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





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

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

<sup>3</sup> \*\*\*\*\*g\*\*\*\*\*.







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

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

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

9 \*\*\*\*\*g\*\*\*\*\*  
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*Physical Security Controls at the*  
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**Attachment II**

*Background*

Executive Order 12977 established the 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 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 (hereafter referred to as 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 as 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\*\*\*\*\*  
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The ISC Standard has defined security criteria that should be used to implement countermeasures to effectively protect nonmilitary Federal Government facilities, information, employees, visitors, and assets. In addition to the security criteria, the ISC has defined a broad range of 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.<sup>3</sup> For all cases in which the necessary level of protection cannot be achieved or implemented, documentation must clearly reflect the reasons why and the rationale for accepting the associated risk as a result of implementing a lower level of protection and countermeasures.

In November 2018, we conducted a limited notice 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 \*\*g\*\* tenant at the \*\*\*\*\*g\*\*\*\*\*, which is a General Services Administration facility housing an IRS \*\*\*\*\*g\*\*\*\*\*. The

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

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

<sup>3</sup> The ISC Standard defines an undesirable event as an incident that has an adverse impact on the facility occupants or visitors, operation of the facility, or mission of the agency.



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countermeasures selected were consistent with the ISC countermeasures for a baseline level of protection for the determined FSL of the IRS facility inspected.<sup>4</sup>

Prior to arriving at the \*\*\*\*8\*\*\*\*, we reviewed the \*\*\*\*8\*\*\*\*, and \*\*\*\*8\*\*\*\* security risk assessments for the \*\*\*\*8\*\*\*\* to gain a general understanding of the \*\*\*\*8\*\*\*\* facilities, its occupants, any site-specific risks and vulnerabilities, and implemented or recommended countermeasures. We also reviewed the Federal Protective Service's \*\*\*\*8\*\*\*\* security risk assessment of the \*\*\*\*8\*\*\*\*. We did not evaluate the findings, decisions, and recommendations made in the facility's security risk assessments. This inspection was included in the Office of Inspections and Evaluations Fiscal Year 2019 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>4</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.



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**Attachment III**

*Report Distribution List*

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



Physical Security Controls at the
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Attachment IV

Management's Response



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 11, 2019

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

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

SUBJECT: Request Redaction of Sensitive Information -Draft
Inspection Report -(SBU) Physical Security Controls at the
\*\*\*\*\*g\*\*\*\*\* (#IE-19-004)

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

As noted in the report, overall, the countermeasures at the \*\*\*\*\*g\*\*\*\*\*
\*\*\*\*\*g\*\*\*\*\* met the Interagency Security Committee (ISC) baseline countermeasures and IRS
minimum countermeasures to detect or deter unauthorized entry and secure restricted areas.
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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*  
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ATTACHMENT

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

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

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

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**[www.treasury.gov/tigta/](http://www.treasury.gov/tigta/)**

**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.