
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



Physical Security Controls at the

*****8*****

July 9, 2019

Reference Number: 2019-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 9, 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*
*****8***** (# IE-19-007)

In March 2019, the Treasury Inspector General for Tax Administration (TIGTA) conducted an unannounced physical security inspection of the Internal Revenue Service (IRS) *****8***** in *****8*****. 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 to secure restricted areas. The security criteria for the inspection consisted of the baseline countermeasures established by the Interagency Security Committee (ISC)¹ for facility security level (FSL) *****8*****.² *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard (Nov. 2016, 2nd 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* met the ISC baseline countermeasures to detect or deter unauthorized entry and to secure restricted areas. *****8*****
*****8*****

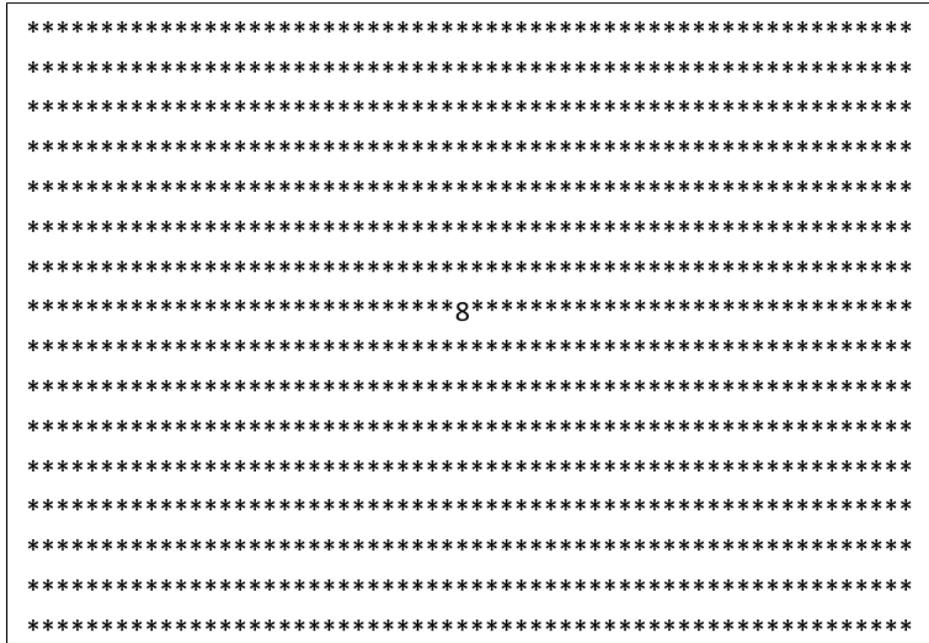
¹ The ISC, established by Executive Order 12977, has authority to establish policies for security in and protection of nonmilitary Federal facilities in the United States whether owned, leased, or managed by the Government. Executive Order 12977, *Interagency Security Committee* (1995), 60 Fed. Reg. 54411.
² 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
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8. The *8* is an FSL *8* facility that houses approximately *8* IRS employees. Figure 1 shows an overhead view of the *8*.

Figure 1: Overhead View of the **8**



Source: Google Maps (google.com).

*****8*****
*****8*****

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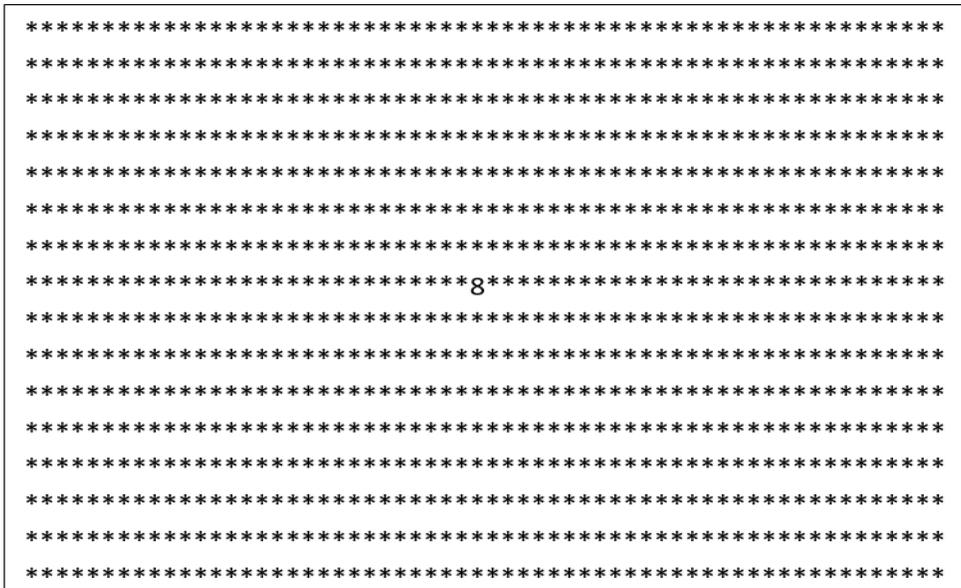
3 *****8*****



Physical Security Controls at the
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*****8*****. Figure 2 shows the *****8*****
*****8*****.

Figure 2: *****8*****



Source: TIGTA photograph, taken March 12, 2019, of the *****8*****
*****8*****.

According to the facility’s August 2015 security risk assessment, physical security
specialists *****8*****
*****8*****. Facilities Management and Security Services’ personnel **8**
*****8*****
*****8*****.

Recommendation

Recommendation 1: *****8*****
*****8*****.

Management’s Response: *****8*****
*****8*****
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Attachment II provides the background information for this inspection. Attachment IV
documents IRS management’s complete response.



Physical Security Controls at the
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If you have any questions about this report, you may contact me or James A. Douglas, Director, Office of Inspections and Evaluations.

Attachments



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

Attachment I

Inspection Checklist

| *****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 countermeasure justified and risk acceptance documented? | Comment |
| 1 | *****8***** *****8***** *****8***** *****8*****? | *****8*****. | | |
| 2 | *****8***** *****8***** *****8*****? | *8*. | | |
| 3 | *****8***** *****8***** *****8***** *****8*****? | *8*. | | *****8***** *****8***** *****8***** *****8*****. |
| 4 | *****8***** *****8***** *****8***** *****8*****? | *8*. | | *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****. |
| 5 | *****8***** *****8***** *****8*****? | *8*. | | |
| 6 | *****8***** *****8*****? | *8*. | | |
| 7 | *****8***** *****8***** *****8*****? | *8*. | | |



Physical Security Controls at the
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| *****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 countermeasure justified and risk acceptance documented? | Comment |
| 8 | *****8***** *****8***** *****8*****? | *8* | | |
| 9 | *****8***** *****8*****? *****8***** *****8***** *****8***** *****8***** *****8*****. | *8* | | *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****. |
| 10 | *****8***** *****8***** *****8***** *****8*****? | *****8***** *****8*****. | | *****8***** *****8***** *****8***** *****8*****. |
| 11 | *****8***** *****8***** *****8***** *****8*****? | *8* | | |
| 12 | *****8***** *****8***** *****8***** *****8*****? | *****8*****. | | |
| 13 | *****8***** *****8***** *****8***** *****8*****? | *8* | | |



Physical Security Controls at the
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| *****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 |
| 14 | *****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 |
| 15 | *****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 |
| 16 | *****g***** *****g***** *****g***** *****g*****? | *g*. | | |
| 17 | *****g***** *****g***** *****g*****? | *g*. | | |



Physical Security Controls at the
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| *****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 countermeasure justified and risk acceptance documented? | Comment |
| 18 | *****8***** *****8*****? | *8*. | | *****8***** *****8***** *****8***** *****8*****. |
| 19 | *****8***** *****8***** *****8*****? | *8*. | | |
| 20 | *****8***** *****8***** *****8***** *****8*****? | *8*. | | |
| 21 | *****8***** *****8***** *****8*****? | *8*. | | |



Physical Security Controls at the
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| *****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 countermeasure justified and risk acceptance documented? | Comment |
| 25 | *****8***** *****8***** *****8*****? | *8*. | | *****8***** *****8*****. |
| 26 | *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****? | *8*. | | |
| 27 | *****8***** *****8***** *****8***** *****8*****? | *****8*****. | | *****8***** *****8***** **8**. |
| 28 | *****8***** *****8*****? ³ | *****8***** *****8*****. | | |
| 29 | *****8***** *****8***** *****8***** *****8*****? | *****8***** *****8*****. | | *****8***** *****8***** *****8***** *****8***** *****8*****. |
| 30 | *****8***** *****8***** *****8*****? ⁴ | *8*. | | |

³ *****8*****.

⁴ *****8*****.



Physical Security Controls at the
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| *****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 countermeasure justified and risk acceptance documented? | Comment |
| 31 | *****8***** *****8***** *****8***** *****8***** *****8*****? | *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 countermeasure justified and risk acceptance documented? | Comment |
| 32 | *****8***** *****8***** *****8***** *****8*****?5 | *8*. | | |
| 33 | *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****?6 | *8*. | | |

5 *****8*****
 *****8*****
 *****8*****.
 6 *****8*****
 *****8*****.



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

Attachment II

Background

Executive Order 12977 established the ISC after the Oklahoma City bombing of the Alfred Murrah Federal Building in 1995.¹ 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 Standard² 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 an FSL I through V in accordance with the ISC Standard. 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.³ 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 the associated risk as a result of implementing a lower level of protection and countermeasures.

In March 2019, we conducted an unannounced physical security inspection of the *8* to determine whether selected countermeasures were in place to detect and deter unauthorized entry and to secure restricted areas. The IRS is the ****8*** at the *8*, which is a General Services Administration facility housing an IRS post of duty. The countermeasures selected were consistent with ISC countermeasures for a baseline level of protection for the determined FSL of the IRS facility inspected.⁴

Prior to arriving at the ****8****, we reviewed the August 2015 security risk assessment for the facility to gain a general understanding of the *8*, its occupants, any site-specific risks and

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

² ISC, Nov. 2016.

³ 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.

⁴ 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
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vulnerabilities, and implemented or recommended countermeasures. We did not evaluate the findings, decisions, and recommendations made in the facility's security risk assessments. This inspection is 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*.



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

Attachment IV

Management's Response



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 29, 2019

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

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

SUBJECT: Physical Security Controls at the
*****g***** (# IE-19-007)

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***** met the Interagency Security Committee (ISC) baseline countermeasures and IRS minimum countermeasures to detect or deter unauthorized entry and secure restricted areas.
*****g*****
*****g*****
*****g*****. The IRS has commenced discussions with the General Services Administration and the Lessor *****g*****
*****g*****. The lease for the *****g***** expires in 2022. If it is determined that we will stay at this location at the time of lease renewal, the IRS will include requirements for the lessor to *****g*****
*****g***** as part of the new lease agreement. In the meantime,
*****g*****. Additional emphasis will be placed on *****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 Morgan Morita, Acting Associate Director, Operations West, Facilities Management and Security Services at (281) 721-7609.

Attachment



To report fraud, waste, or abuse, call our toll-free hotline at:

1-800-366-4484

By Web:

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.