
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



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

August 15, 2019

Reference Number: 2019-IE-R007

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:

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

August 15, 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-19-006)

In March 2019, the Treasury Inspector General for Tax Administration (TIGTA) conducted an unannounced physical security inspection of the Internal Revenue Service (IRS) *****8*****¹ *****8***** (hereafter referred to as the *****8*****). Classified as a facility security level (FSL) *****8*****,² the *****8***** houses approximately **8** IRS employees, an *****8*****, and is *****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 secure restricted areas. The security criteria for the inspection consisted of the baseline countermeasures established by the Interagency Security Committee (ISC)³ for FSL *****8*****. *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. Our criteria also included the minimum countermeasures established by the IRS **8** *****8*****. Attachment I documents the countermeasures included in our inspection and the conclusions related to each countermeasure.

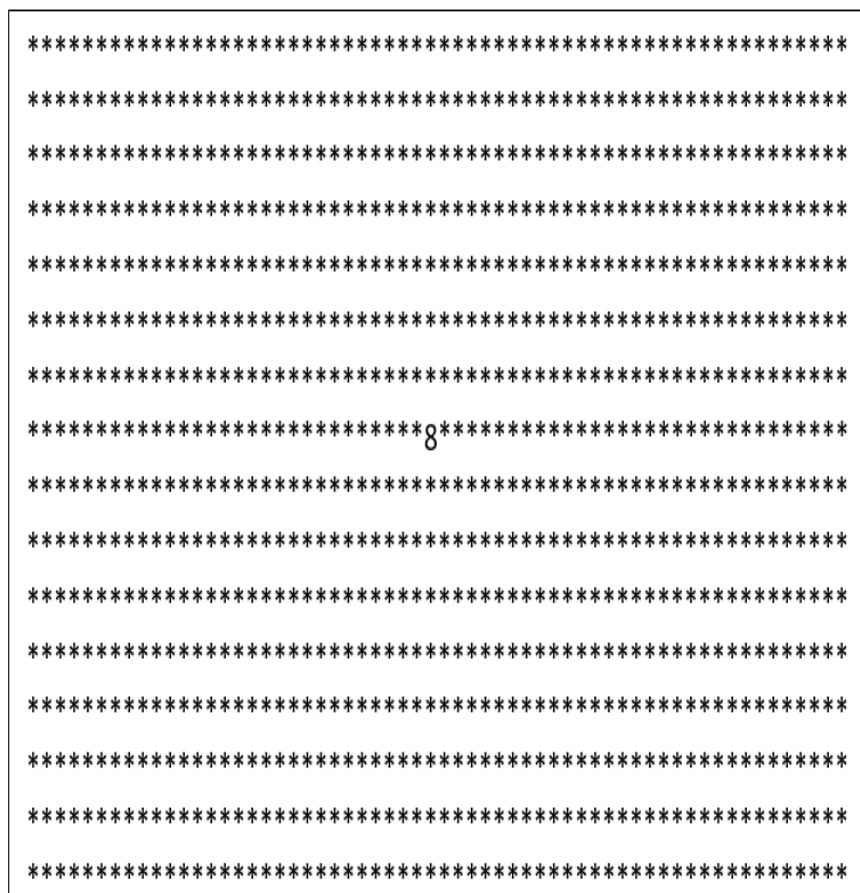
¹ A *****8***** of the IRS. The *****8*****.
² The FSL is a categorization based on the analysis of several security-related facility factors and serves as the basis for the implementation of physical security countermeasures. The FSL determination ranges from a Level I (lowest risk) to Level V (highest risk).
³ 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.



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

The countermeasures at the *****8***** generally met the ISC baseline countermeasures and IRS minimum countermeasures to detect and deter unauthorized entry and secure restricted areas. *****8*****
*****8*****⁴,
*****8*****. Figure 1 shows an overhead view of the *****8*****.

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



Source: Google Maps (google.com).

⁴ The ISC defines an “occupant” as any person who is assigned permanently or regularly to the Government facility and displays the required identification badge or pass for access, with the exception of those individuals providing a service at the facility (security force, custodians, etc.).



Physical Security Controls at the
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Recommendation

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

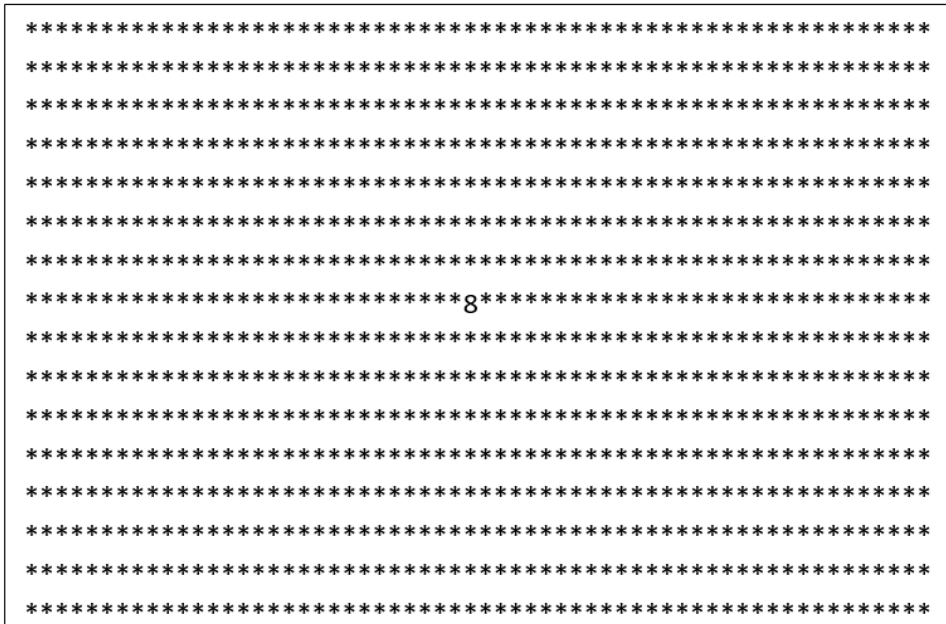
⁶ The IRM is the IRS's primary official source of instructions to staff related to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.

⁷ IRM *****8*****.



Physical Security Controls at the
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Figure 3: *****8*****
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Source: TIGTA photograph, taken March 13, 2019, *****8*****
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*****10 *****8*****
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*****8*****.

Recommendation

Recommendation 2: *****8*****
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¹⁰ IRM *****8*****.



Physical Security Controls at the
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Recommendation

Recommendation 3: *****g*****
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Management's Response: *****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, you may contact me or James A. Douglas, Director, Office of Inspections and Evaluations.

Attachments



Physical Security Controls at the
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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*****? IRM *****8***** *****8*****	*8*		*****8***** *****8*****



Physical Security Controls at the
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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
2	*****8***** *****8***** *****8*****? IRM *****8***** *****8*****	*****8*****.		*****8***** *****8*****
3	*****8***** *****8***** *****8***** *****8***** *****8*****? IRM *****8***** *****8*****	*8*.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****
4	*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****? IRM *****8***** *****8*****	*8*.		



Physical Security Controls at the

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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	*****8***** *****8***** *****8*****? ¹	*8*		*****8***** *****8***** *****8***** *****8*****.
6	*****8***** *****8***** *****8*****?	*****8*****.		
7	*****8***** *****8***** *****8*****?	*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
8	*****8***** *****8***** *****8***** *****8***** *****8*****?	*****8***** *****8***** *****8*****.		*****8***** *****8***** *****8***** *****8***** *****8*****.

¹ *****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
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*****.		*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****. *****8***** *****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
12	*****8***** *****8***** *****8***** **8**?	*****8*****.		
13	*****8***** *****8***** *****8***** *****8*****?	*8*.		
14	*****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
15	*****8***** *****8***** *****8***** *****8*****?	*8*.		
16	*****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
17	*****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
18	*****8***** *****8***** *****8***** *****8*****?	*8*.		
19	*****8***** *****8***** *****8*****?	*8*.		
20	*****8***** *****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
21	*****8***** *****8*****? *****8***** *****8*****	*8*.		*****8***** *****8***** *****8***** ***8***.
22	*****8***** *****8***** *****8*****?	*8*.		
23	*****8***** *****8***** *****8***** ***8***?	*8*.		
24	*****8***** *****8***** *****8*****?	*8*.		
25	*****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
26	*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****? IRM *****8***** *****8*****	*8*.		*****8***** *****8***** *****8***** *****8*****. *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
27	*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****? IRM *****8***** *****8*****	*8*.	*****8*****.	*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****.
28	*****8***** *****8***** *****8*****?	*8*.		



Physical Security Controls at the
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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
29	*****8***** *****8***** *****8***** *****8*****? *****8***** *****8*****	*8*		
30	*****8***** *****8***** **8**?	*8*		
31	*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****? *****8*****?	*8*		
32	*****8***** *****8***** ***8****?	*8*		
33	*****8***** *****8***** *****8***** *****8*****?2	*8*		

2 *****8*****.



Physical Security Controls at the
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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	*****8***** *****8***** *****8*****?	*8*		*****8***** *****8***** *****8*****.
35	*****8***** *****8***** *****8***** *****8***** *****8***** *****8*****?	*8*		
36	*****8***** *****8*****? ³	*8*		*****8***** *****8***** *****8***** *****8*****.
37	*****8***** *****8***** *****8***** *****8*****?	*8*		*****8***** *****8***** *****8***** *****8***** *****8*****.
38	*****8***** *****8***** *****8***** *****8***** *****8*****? ⁴	*8*		

³ *****8*****.

⁴ *****8*****.



Physical Security Controls at the
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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
39	*****g***** *****g***** *****g***** *****g*****? ⁵	*g*	*****g*****	*****g***** *****g*****
40	*****g***** *****g***** *****g***** *****g***** *****g*****? ⁵	*g*		

⁵ *****g*****
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Physical Security Controls at the
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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
41	*****8***** *****8***** *****8***** *****8*****?6	*8*.		
42	*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****?7	*8*.		
43	*****8***** *****8***** *****8***** *****8***** *****8*****?	*8*.		

6 *****8*****
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 *****8*****.
 7 *****8*****
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Physical Security Controls at the
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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	*****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8***** *****8*****?	*8*		

Source: *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard* (Nov. 2016); IRM *****8*****; IRM *****8*****; and observations made during the TIGTA inspection.



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 1995.¹ 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 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, *****8***** , *****8***** , *****8***** , *****8***** .

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 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 March 2019, we conducted an unannounced physical security inspection of the ***8*** ****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***

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.



Physical Security Controls at the
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*****8*****, which is a General Services Administration facility housing an IRS
*****8*****. The countermeasures selected were consistent with IRM requirements for FSL *****8***** and 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 2016 security 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 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*.

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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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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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



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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IMPLEMENTATION DATE:
N/A

RESPONSIBLE OFFICIAL:
N/A

CORRECTIVE ACTION MONITORING PLAN:
N/A



Physical Security Controls at the
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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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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.