
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



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

March 30, 2020

Reference Number: 2020-IE-R005

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

March 30, 2020

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE SERVICE

FROM: Heather M. Hill *Heather Hill*
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – Physical Security Controls at the
*****8***** (# IE-20-004)

In November 2019, the Treasury Inspector General for Tax Administration (TIGTA) conducted an unannounced physical security inspection of the Internal Revenue Service (IRS) *****8*****.¹ 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)² for facility security level (FSL) *8* facilities.³ *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 *****8*****
*****8*****. Attachment I documents the countermeasures included in our inspection and conclusions related to each countermeasure.

¹ A *****8***** of the IRS. The *****8*****
*****8*****.

² 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.

³ 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******

Overall, the countermeasures at the **8** 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 **8**.

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



Source: Google Maps (google.com).

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



Attachment I

Inspection Checklist

*****		*****		
#	Inspection Question (Baseline Security Measures)	Does the security measure meet the baseline criterion? (Yes/No/ Not Applicable)	eviation or alternate countermeasure justified and risk acceptance documented?	Comment
1	*****g***** *****g***** *****g*****? Internal Revenue Manual (IRM) ¹ IRM *****g***** *****g*****	*g*		
2	*****g***** *****g***** *****g*****? IRM *****g***** *****g*****	*g*		*****g***** *****g***** *****g***** *****g*****.
3	*****g***** *****g***** *****g***** *****g*****? IRM *****g***** *****g*****	*g*		*****g***** *****g***** *****g*****.

¹ 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.



*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 countermeasure justified and risk acceptance documented?	Comment
4	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****? IRM *****g***** *****g*****	*g*		*****g***** *****g***** *****g***** *****g***** *****g*****.
5	*****g***** *****g***** *****g*****? *****g***** *****g*****	*g*		*****g***** *****g***** *****g***** *****g*****.
6	*****g***** *****g***** *****g*****?	*g*		
7	*****g***** *****g***** *****g*****?	*g*		

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



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

*****g*****				
8	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*****g***** *****g***** *****g*****		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
9	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.	*g*		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
10	*****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****g***** *****g***** *****g*****.
11	*****g***** *****g***** *****g***** *****g*****?	*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 countermeasure justified and risk acceptance documented?	Comment
12	*****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
13	*****g***** *****g***** *****g***** *****g***** *****g*****?	*g*		
14	*****g***** *****g***** *****g*****?	*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 countermeasure justified and risk acceptance documented?	Comment
15	*****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****g***** *****g*****.
16	*****g***** *****g***** **g**?	*g*		*****g***** *****g***** *****g*****.
17	*****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 countermeasure justified and risk acceptance documented?	Comment
18	*****g***** *****g***** *****g***** *****g*****?	*g*		
19	*****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 countermeasure justified and risk acceptance documented?	Comment
20	*****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
21	*****g***** *****g*****? *****g***** ****g****.	*g*		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
22	*****g***** *****g***** **g**?	*g*		
23	*****g***** *****g***** *****g***** ****g****?	*g*		
24	*****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 countermeasure justified and risk acceptance documented?	Comment
25	*****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
26	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
27	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****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 countermeasure justified and risk acceptance documented?	Comment
28	*****g***** *****g***** *****g*****?	*g*		
29	*****g***** *****g***** *****g***** *****g*****? *****g***** *****g*****	*g*		*****g***** *****g***** *****g***** *****g***** *****g*****.
30	*****g***** *****g***** *****g*****?	*g*		
31	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*		
32	*****g***** *****g***** *****g*****?	*g*		
33	*****g***** *****g***** *****g***** *****g*****?	*g*		*****g***** *****g***** *****g*****.

3 *****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 countermeasure justified and risk acceptance documented?	Comment
34	*****g***** *****g***** **g**?	*g*		
35	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*g*		
36	*****g***** *****g*****?4	*g*		*****g***** *****g***** *****g*****.
37	*****g***** *****g***** *****g***** *****g*****?	*****g*****		
38	*****g***** *****g***** *****g***** *****g***** **g**?5	*g*		
39	*****g***** *****g***** *****g***** *****g*****?6	*g*		*****g***** *****g***** *****g*****.

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

5 *****g*****.

6 *****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 countermeasure justified and risk acceptance documented?	Comment
40	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	Yes.		

*****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
41	*****g***** *****g***** *****g***** **g**?	*g*		

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



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 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, *****g*****
*****g*****
*****g*****
*****g*****.

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 November 2019, we conducted an unannounced physical security inspection of the ***** to determine whether selected countermeasures were in place to detect and deter unauthorized entry and to secure restricted areas. The IRS is the ***** at the **g**.

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 *****g******

which is a General Services Administration facility housing an IRS *****g*****
*****g*****. The countermeasures selected were consistent with the ISC
countermeasures for a baseline level of protection for the determined FSL of the IRS facility
inspected.⁴

Prior to arriving at the *****g*****, we reviewed the November 2016 security risk assessment
for the *****g*** 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 2020 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 *****g******

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, Enterprise Audit Management



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

Attachment IV

Management's Response


CHIEF
FACILITIES MANAGEMENT &
SECURITY SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

February 18, 2020

MEMORANDUM FOR HEATHER M. HILL
ACTING DEPUTY INSPECTOR GENERAL FOR
INSPECTIONS AND EVALUATIONS

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

SUBJECT: Draft Inspection Report – (SBU) Physical Security Controls at the
*****g***** (# IE-20-004)

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 *****g***** will assist us in that effort.

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

We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at 202-317-4480, or a member of your staff may contact Michelle Treshler, Associate Director, Operations West, Facilities Management and Security Services at 925-200-8819.



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

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