

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Final Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

November 26, 2024

Report Number: 2025-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.

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HIGHLIGHTS: Final Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures

Final Evaluation Report issued on November 26, 2024

Report Number 2025-IE-R004

Why TIGTA Did This Evaluation

In an August 20, 2022, letter to the IRS Commissioner, the President of the National Treasury Employees Union requested that the IRS conduct a comprehensive assessment of the security measures at all IRS facilities, in response to “recent dangerous and false rhetoric” about the agency. The National Treasury Employees Union President also asked the IRS Commissioner to “minimize the amount of field work by IRS employees.”

In response, the former IRS Commissioner directed the IRS to conduct a comprehensive review of existing safety and security measures at IRS facilities with a focus on evaluating perimeter security, security around entrances, and various other protections.

TIGTA initiated this review to evaluate the adequacy of Phases 2 and 3 of the IRS’s comprehensive review of safety and security measures at its facilities and determine whether recommendations and corrective actions have been implemented.

Impact on Tax Administration

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the Federal tax system and the IRS’s ability to collect tax revenue.

What TIGTA Found

In response to the Commissioner’s directive, the IRS’s Facilities Management and Security Services (FMSS) prepared a security action plan to evaluate 500 facilities. The first phase was completed as planned and included out-of-cycle security reviews at 34 facilities. Phases 2 and 3 were completed as planned and included out-of-cycle security reviews at 466 facilities.

Overall, for the 500 facilities assessed, the FMSS made 594 recommendations to improve and/or repair existing security countermeasures, and to address noncompliance issues with Interagency Security Committee Standards at 218 (44 percent) facilities. As of June 12, 2024, the IRS reported that corrective actions were completed for [REDACTED] of the 594 recommendations. For the remaining [REDACTED] recommendations, [REDACTED] were awaiting closure approval, and [REDACTED] have corrective actions that were in process, pending approval, pending the quality review process, or have yet to be completed to address the recommendation.

TIGTA reviewed a judgmental sample of 40 ([REDACTED] percent) of [REDACTED] recommendations that were closed as of October 10, 2023, and determined that the IRS implemented corrective actions to address approximately [REDACTED] of the closed recommendation. For various reasons, the IRS appropriately closed the remaining recommendations without taking action.

TIGTA conducted independent physical security inspections at [REDACTED] of the 466 facilities assessed by FMSS as part of Phases 2 and 3 and determined that countermeasures were in place and generally complied with Interagency Security Committee Standards. However, TIGTA identified additional security vulnerabilities at [REDACTED] facilities that were not identified as part of FMSS’s assessment.

[REDACTED]

What TIGTA Recommended

TIGTA made seven recommendations to the Chief, FMSS, to ensure that actions are completed for open recommendations to improve and/or repair existing security countermeasures, and address facility noncompliance issues, and inactive/complacent recommendations are addressed, or document risk acceptance. [REDACTED]

[REDACTED]



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: November 26, 2024

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Russell P. Martin 
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – Final Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures (Evaluation No.: IE-23-037-I)

This report presents the results of our review to evaluate the adequacy of Phases 2 and 3 of the Internal Revenue Service’s comprehensive review of safety and security measures at its facilities and determine whether recommendations and corrective actions have been implemented. This evaluation was included in our Fiscal Year 2024 Program Plan and addresses the major management and performance challenge of *Protection of Taxpayer Data and IRS Resources*.

Management’s complete response to the draft report is included as Appendix II. If you have any questions, please contact me or James A. Douglas, Director, Inspections and Evaluations.

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Background

On August 20, 2022, in a letter to the Internal Revenue Service (IRS) Commissioner, the President of the National Treasury Employees Union requested that the IRS conduct a comprehensive assessment of the security measures at all IRS facilities. The National Treasury Employees Union request was made in response to “recent dangerous and false rhetoric” from some politicians about the agency. The National Treasury Employees Union letter stated that, “IRS workers are often targeted due to the nature of their work, which requires close interaction with the public. Too many times in the past, we have seen anti-government, anti-worker statements fuel violent attacks on innocent Federal employees.”

In addition to requesting a comprehensive assessment of facility security measures the President of the National Treasury Employees Union also asked the IRS Commissioner to, “minimize the amount of field work by IRS employees while these harmful statements circulate on news outlets and on social media and continue to incite violence against Federal employees.” In an August 23, 2022, response to this letter, the former IRS Commissioner directed the IRS to conduct a comprehensive review of existing safety and security measures at all IRS facilities. These reviews would include evaluating perimeter security, designations of restricted areas, exterior lighting, security around entrances to IRS facilities, and various other protections.

In response to the former IRS Commissioner’s directive, the IRS’s Facilities Management and Security Services (FMSS) prepared a security action plan to evaluate 500 facilities across the United States and the territory of Puerto Rico. The phased approach that the security assessments were conducted is as follows:

- **Phase 1** – assessments (referred to as out-of-cycle security reviews (OCR)) performed from September 14, 2022 to October 14, 2022, and included 34 IRS facilities consisting of campus locations, computing centers, and offices that require employees to be on-site. As of September 2022, when the OCR process began, IRS management noted that these 34 facilities accounted for [REDACTED] IRS employees.
- **Phase 2** – assessments performed from October 2022 through February 2023 and included 140 Facility Security Level (FSL) [REDACTED] facilities.¹ The order in which these assessments were conducted was prioritized based on the number of employees reporting to the facility, when the last facility security assessment (FSA) was conducted, known intelligence, whether the facility is public facing (requires face-to-face interaction with taxpayers), and if employees were required to be on-site.
- **Phase 3** – assessments performed from November 2022 through August 2023 and included the remaining 326 facilities.

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the Federal tax system and the IRS’s ability to collect tax revenue.

¹ The FSL is a categorization based on the analysis of several security-related facility factors, which serves as the basis for the implementation of physical security measures. FSL determination ranges from a Level I (lowest risk) to Level V (highest risk).

Countermeasures Tool is used to track open recommendations from the FMSS security assessments

The IRS tracks open recommendations within its Countermeasures Tool. The OCR Dashboard, OCR Tool, and Countermeasures Tool reports were created as part of the FMSS Security Action Plan to facilitate the OCR process by developing a data collection tool to track the completion of a countermeasure. The OCR Tool contains 22 questions covering areas from [REDACTED]

[REDACTED]. According to the IRS, a physical security specialist answers these questions within the OCR Tool and provides any comments, as necessary, to describe a finding for the reviewed facility. When the physical security specialist completes their review of a facility, they certify the document. Afterwards, a security section chief will review the OCR, and either reject or certify the OCR. Once the security section chief certifies the OCR, it becomes the official record and entries are made into the Countermeasures Tool which is then used to track the finding and associated recommendation to its closure.

Interim evaluation of the IRS’s comprehensive facilities security review and employee safety and security measures

On January 8, 2024, the Treasury Inspector General for Tax Administration (TIGTA) issued its interim evaluation of Phase 1 of the IRS’s comprehensive security review and found that it was completed as planned and included OCRs for 34 facilities.² Specifically, in response to the former IRS Commissioner’s directive, the FMSS prepared a security action plan to evaluate, at the time, more than 500 facilities.³ For the 34 sites the IRS assessed, in 25 (74 percent), the FMSS made 92 recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues at these facilities.

Our independent physical security inspections at eight of the 34 facilities [REDACTED]

Specifically, the IRS’s assessment of these facilities identified and made recommendations to address only three security deficiencies; whereas we identified 11 additional security deficiencies that warrant the IRS’s attention.

Finally, our evaluation found that the IRS provides and continues to revise enterprise-wide internal guidance and procedures to protect IRS employees who conduct face-to-face field visits and activities. We made 16 recommendations to the Chief, FMSS, to strengthen existing facility security postures. [REDACTED]

² TIGTA, Report No. 2024-IE-R004, *Interim Evaluation – Assessment of the IRS’s Comprehensive Facilities Security Review and Employee Safety and Security Measures* (Jan. 2024).

³ In September 2022, FMSS prepared a security action plan to evaluate more than 500 facilities. Between September 2022 and August 2023, the number of facilities the IRS occupied reduced. The final number of facilities included in the IRS’s comprehensive security action plan was 500.

Results of Review

Our evaluation found that the IRS timely completed security reviews of the planned 466 facilities for Phases 2 and 3 by August 15, 2023. Overall, for the 500 facilities assessed, FMSS made 594 recommendations to improve and/or repair existing security countermeasures, and to address noncompliance with Interagency Security Committee (ISC) Standards at 218 (44 percent) facilities.⁴ As of June 12, 2024, the IRS reported that corrective actions were completed for [REDACTED] of the 594 recommendations. For the remaining [REDACTED] recommendations, [REDACTED] recommendations were awaiting closure approval, and IRS reported [REDACTED] open recommendations where corrective actions were in process to address the recommendation, corrective actions were pending approval, corrective actions were pending the quality review process, or no corrective actions have been completed to address the recommendation.

To determine whether corrective actions were implemented to address OCRs recommendations, we reviewed a judgmental sample of 40 [REDACTED] of [REDACTED] closed recommendations as of October 10, 2023, and identified:

- [REDACTED] adequately addressed with corrective measures implemented by the IRS.
- [REDACTED] duplicate records erroneously entered into the IRS tracking system twice. These duplicate records were closed and are being tracked as an open recommendation under another record.
- [REDACTED] the recommended corrective measures were rejected.

Finally, our independent physical security inspections at [REDACTED] of the 466 facilities assessed by FMSS as part of Phases 2 and 3, identified that countermeasures were in place and generally complied with ISC Standards. However, we identified additional security vulnerabilities at [REDACTED] facilities that were not identified as part of FMSS’s assessment. [REDACTED]

Security Assessments Resulted in 594 Recommendations to Improve the Physical Security Posture at 218 IRS Facilities

Our evaluation found that FMSS performed physical security assessments of each of the IRS’s 500 facilities, from September 2022 through August 2023. As we reported in January 2024, for each of the assessments in Phases 2 and 3, an OCR was prepared by an IRS physical security specialist and approved by a security section chief. As part of Phases 2 and 3 security assessments, the IRS completed a total of 466 facility OCRs as planned.

As of June 12, 2024, the IRS reported that the comprehensive security review assessments for the 500 facilities resulted in FMSS making 594 recommendations to improve and/or repair existing security countermeasures, as well as address noncompliance issues with ISC Standards

⁴ 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.

at 218 (44 percent) facilities. Corrective actions were completed for [REDACTED] of the 594 recommendations, which includes [REDACTED]. For the remaining [REDACTED] recommendations, [REDACTED] recommendations are awaiting closure approval, and [REDACTED] are open recommendations and include:

- [REDACTED] where the corrective actions are in process. The corrective actions associated with these recommendations include [REDACTED] and other countermeasures.
- [REDACTED] remain open pending the IRS’s quality review process.⁵
 - [REDACTED] where the corrective actions have been implemented. Examples include [REDACTED].
 - [REDACTED] the risk was mitigated through a different means.
 - [REDACTED] was not in line with ISC Standards and/or is not required. According to the IRS, this was related to [REDACTED].
- [REDACTED] are pending approval. These recommendations are for the [REDACTED].
- [REDACTED]⁶. Examples include the [REDACTED].

According to the IRS, the goal is to address the open corrective actions as soon as possible. However, some of the corrective actions [REDACTED], due to the length of the Federal Government’s procurement process, engineering

⁵ According to the IRS, prior to an open recommendation being categorized as a closed recommendation status in the Countermeasures Tool, FMSS completes a quality review process and obtains approval by key officials. Once approval has been obtained, the open recommendation can be converted to a closed recommendation within the Countermeasures Tool.

⁶ An FSC consists of representatives of all Federal tenants in the facility, the security organization, and the owning or leasing department or agency. The committee is responsible for addressing facility-specific security issues, approving the implementation of security countermeasures and practices, and the acceptance of risk when the implementation of a security countermeasure cannot be achieved.

design timeframes, and the reliance on outside entities (General Services Administration (GSA), FPS, lessors, *etc.*).⁷

Additionally, where the IRS is not the sole tenant at a facility and there is an FSC, the IRS does not have the final authority to implement countermeasures for recommendations.

The Chief, FMSS, should:

Recommendation 1:

[REDACTED]

Management’s Response:

[REDACTED]

Recommendation 2:

[REDACTED]

Management’s Response:

[REDACTED]

Assessment of judgmental sample of closed recommendations

We selected a judgmental sample of [REDACTED] of [REDACTED] recommendations that were closed as of October 10, 2023, for independent assessment and validation that the corrective action was in fact taken.⁸ Our review found that:

- [REDACTED] were addressed, and corrective measures were implemented by the IRS.
- [REDACTED] were listed as being closed as they were duplicate records erroneously entered in the IRS tracking system twice.
- [REDACTED] were closed as they were rejected (*i.e.*, refused, rescinded, not approved, or not accepted).
 - [REDACTED]
 - [REDACTED]

⁷ The GSA was established on July 1, 1949, to streamline the administrative work of the Federal government into one Federal agency tasked with administering supplies and providing workplaces for Federal employees. The GSA is responsible for helping Federal agencies build and acquire office space, products, and other workspace services.

⁸ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population. The judgmental sample was selected based on the selection of IRS territories within the Andover, Atlanta, Austin, Covington, Fresno, Kansas City, Memphis, New York/New Jersey, Oakland, Puerto Rico, and Washington, D.C. territories. The sample was selected using data as of October 10, 2023.

- [REDACTED]
- [REDACTED]

TIGTA Identified Security Concerns During Independent Verifications of the Facilities Management and Security Services Security Assessments

During the period November 2023 through February 2024, TIGTA independently conducted physical security inspections of five facilities that were assessed by FMSS as part of their Phases 2 and 3 assessments. We performed our assessments to verify the soundness with which FMSS conducted its evaluations of these facilities. Our assessments found that the countermeasures at:

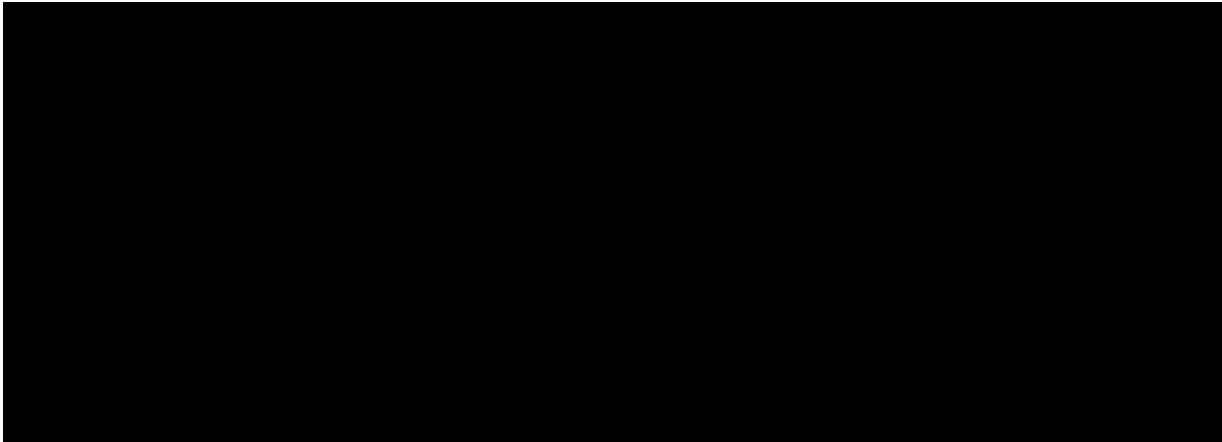
- [REDACTED] complied with ISC Standards. [REDACTED]
- [REDACTED] complied with ISC Standards, [REDACTED]

It should be noted that, [REDACTED] of the IRS’s assessment of these facilities. The following provides a synopsis [REDACTED]

[REDACTED]

On January 18, 2024, we conducted a physical security inspection at the [REDACTED] and observed that the [REDACTED]. The ISC Standard [REDACTED]. As of February 28, 2024, according to FMSS, [REDACTED]. Figure 1 shows [REDACTED].

Figure 1: [REDACTED]



Source: TIGTA photograph taken January 18, 2024 (left), and Microsoft Bing Maps image retrieved May 14, 2024 (right), [REDACTED].

Recommendation 3: The Chief, FMSS, [REDACTED]
[REDACTED]
Management’s Response: [REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
On February 6, 2024, we conducted a physical security inspection at the [REDACTED]
[REDACTED] and observed that [REDACTED]. The ISC
Standard [REDACTED]
[REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

On April 4, 2023, the [REDACTED]. The onsite FPS inspector [REDACTED]
[REDACTED]
However, according to the onsite IRS and FPS security personnel, [REDACTED]
[REDACTED]

Additionally, the FPS, [REDACTED]
[REDACTED] The FPS
[REDACTED] The FPS
[REDACTED]

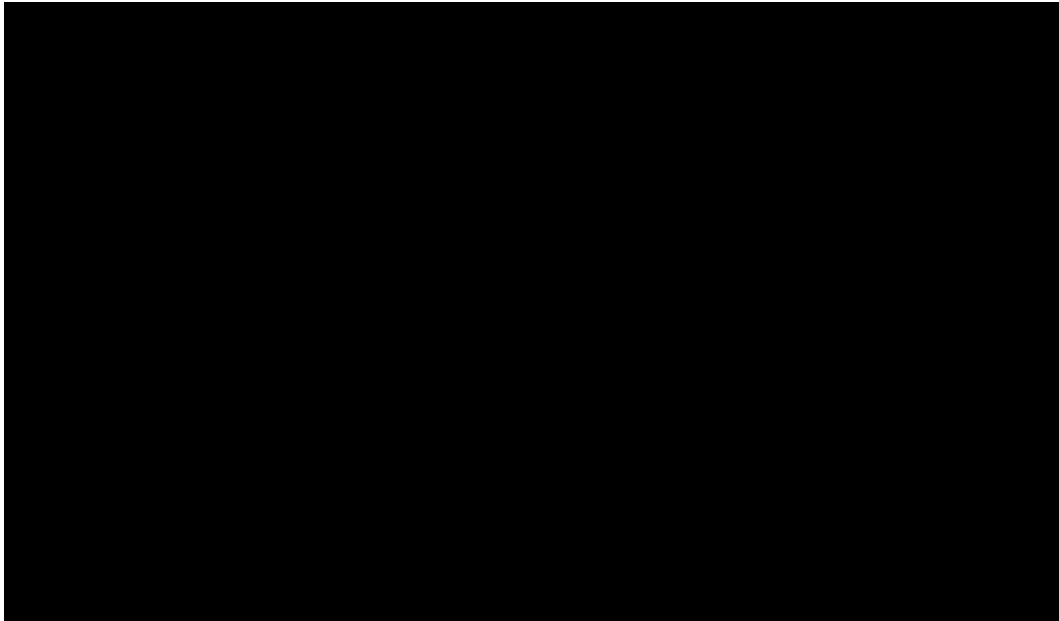
In our February 27, 2024, [REDACTED]
[REDACTED] on
April 4, 2023, [REDACTED]
[REDACTED]

It should be noted that, [REDACTED]
[REDACTED]

Recommendation 4: The Chief, FMSS, [REDACTED]
[REDACTED]
Management’s Response: [REDACTED]
[REDACTED]

[REDACTED]
On February 7, 2024, we conducted a physical security inspection at the [REDACTED]
[REDACTED] The ISC Standard
[REDACTED]
[REDACTED] Figure 2 shows [REDACTED]
[REDACTED]

Figure 2:



Source: TIGTA photograph taken February 7, 2024,

Recommendation 5: The Chief, FMSS,

Management’s Response:

On November 29, 2023, we conducted a physical security inspection at the

We observed that

⁹ The ISC Standard

[REDACTED]

Recommendation 6: The Chief, FMSS, [REDACTED]

Management’s Response: [REDACTED]

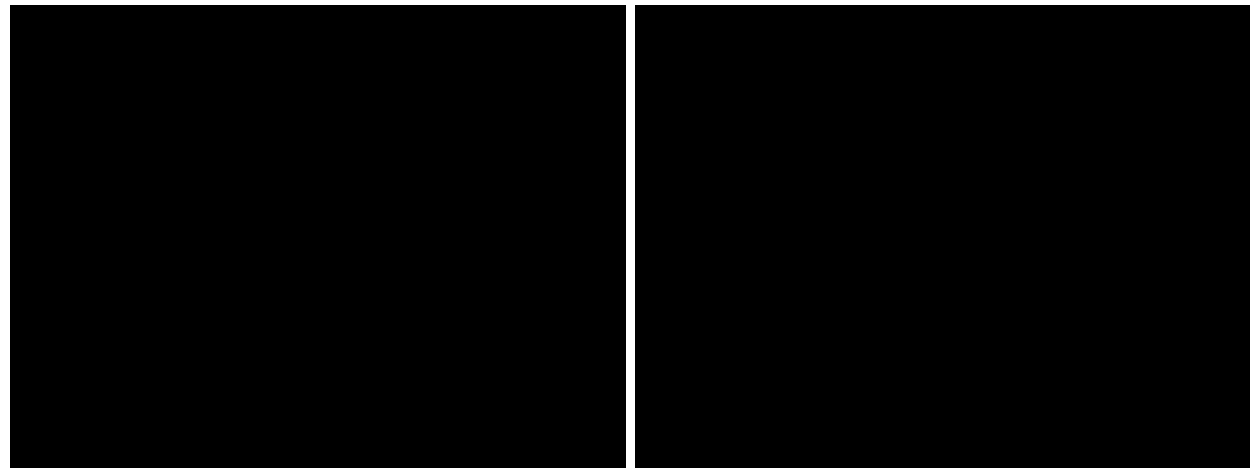
[REDACTED]

We observed that the [REDACTED]

[REDACTED] The ISC Standard [REDACTED]

[REDACTED] Figure 3 shows [REDACTED]

Figure 3: [REDACTED]



Source: TIGTA photograph taken November 29, 2023 (left), and a Google Maps image retrieved May 5, 2024 (right), [REDACTED].

Furthermore, [REDACTED] the FPS [REDACTED]

[REDACTED] The FPS [REDACTED]

Recommendation 7: The Chief, FMSS, [REDACTED]

Management’s Response:

[Redacted content]

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to evaluate the adequacy of Phases 2 and 3 of the IRS’s comprehensive review of safety and security measures at its facilities and determine whether recommendations and corrective actions have been implemented. To accomplish our objective, we:

- Determined whether the FMSS completed an OCR for each of its staffed facilities during the comprehensive facility security review.
- Determined whether completed FMSS OCRs were thorough and identified all potential security vulnerabilities and risks. This was completed by selecting a judgmental sample of [REDACTED] of 466 IRS facilities for independent onsite physical security inspection to validate and determine the completeness and accuracy of FMSS OCRs.¹
- Determined whether the IRS has addressed OCR recommendations and if corrective actions have been implemented at its facilities, as applicable. This was completed by selecting a judgmental sample of [REDACTED] of [REDACTED] closed recommendations for independent assessment and validation that the corrective action was implemented.² This also was completed by evaluating why any recommendations have not been completely addressed.

Performance of This Review

This review was performed with information obtained from the FMSS office in Washington, D.C., during the period October 2023 through June 2024. In addition, we performed on-site physical security inspections at [REDACTED] IRS facilities in the [REDACTED] IRS territories during the period November 2023 through February 2024.

We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objective.

Major contributors to the report were James Douglas, Director; John da Cruz, Manager; Meghann Noon-Miller, Lead Auditor; and Kyle Gregory, Program Analyst.

¹ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

² The judgmental sample was selected based on the selection of IRS-territories within the Andover, Atlanta, Austin, Covington, Fresno, Kansas City, Memphis, New York/New Jersey, Oakland, Puerto Rico, and Washington, D.C. territories. The sample was selected using data as of October 10, 2023.

Appendix II

Management’s Response to the Draft Report



CHIEF
FACILITIES MANAGEMENT AND
SECURITY SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

October 11, 2024

MEMORANDUM FOR RUSSELL P. MARTIN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: Kevin F. Schultz /s/ Kevin F. Schultz
Acting Chief, Facilities Management & Security Services

SUBJECT: Draft Evaluation Report – Final Evaluation – Assessment of the
IRS’s Comprehensive Facilities Security Review and Employee
Safety and Security Measures (Evaluation No.: IE-23-037-I)

Thank you for the opportunity to review and comment on the draft audit report. We appreciate that your report acknowledged we have completed phases 2 and 3 of the out-of-cycle security reviews (OCR) as planned. Facilities Management and Security Services (FMSS) remains committed to the safety and security of our facilities and the employees and taxpayer information they contain.

We agree with all 7 of the recommendations included in this report and have developed corrective actions to address the report findings. FMSS does not always have jurisdiction or control over all areas of the facilities we occupy, but we appreciate your raising issues in non-IRS space. Our ability to implement the non-IRS space countermeasures recommended in your report is dependent upon outside stakeholder approval, and we will continue working with those stakeholders to improve the security of our facilities.

[REDACTED] . In
response to your first recommendation, [REDACTED]

In response to your second recommendation [REDACTED]

[REDACTED]

In response to your third recommendation

[REDACTED]

In response to your fourth recommendation

[REDACTED]

In response to your fifth recommendation

[REDACTED]

In response to your sixth recommendation

[REDACTED]

In response to your seventh recommendation

[REDACTED]

Attached is our corrective action plan describing how we plan to address your recommendations.

We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at Kevin.F.Schultz@irs.gov, or a member of

your staff may contact Facilities Management and Security Services Associate Directors Richard Atchison, Operations East, at Richard.P.Atchison@irs.gov; Axel Rivera, Operations Mid-Atlantic, at Axel.R.Rivera@irs.gov; or Ross Sickler, Operations West at Ross.C.Sickler@irs.gov.

Attachment

Attachment

RECOMMENDATION #1:

[REDACTED]

CORRECTIVE ACTION 1A:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1B:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 1C:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #2:

[REDACTED]

2

[REDACTED]

CORRECTIVE ACTION 2A:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

CORRECTIVE ACTION 2B:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #3 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented [REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

3

CORRECTIVE ACTION MONITORING PLAN:

N/A

RECOMMENDATION #4:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #5 (E-Mail Alert):

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

Implemented [REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

4

CORRECTIVE ACTION MONITORING PLAN:
N/A

RECOMMENDATION #6:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

RECOMMENDATION #7:

[REDACTED]

CORRECTIVE ACTION:

[REDACTED]

IMPLEMENTATION DATE:

[REDACTED]

RESPONSIBLE OFFICIAL:

Chief, Facilities Management and Security Services

CORRECTIVE ACTION MONITORING PLAN:

[REDACTED]

Appendix III

Abbreviations

CSCC	Central Security Control Center
FMSS	Facilities Management and Security Services
FPS	Federal Protective Service
FSA	Facility Security Assessment
FSC	Facility Security Committee
FSL	Facility Security Level
GSA	General Services Administration
IRS	Internal Revenue Service
ISC	Interagency Security Committee
OCR	Out-of-Cycle Security Review
PSO	Protective Security Officer
TIGTA	Treasury Inspector General for Tax Administration
VSS	Video Surveillance System



**To report fraud, waste, or abuse,
contact our hotline on the web at**

<https://www.tigta.gov/reportcrime-misconduct>.

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

Information you provide is confidential, and you may remain anonymous.