

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Actions Need to Be Taken to Address Taxpayer Assistance Center Safety and Security Weaknesses**

July 29, 2025

Report Number: 2025-IE-R021

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.

[TIGTACommunications@tigta.treas.gov](mailto:TIGTACommunications@tigta.treas.gov) | [www.tigta.gov](http://www.tigta.gov)

## HIGHLIGHTS: Actions Need to Be Taken to Address Taxpayer Assistance Center Safety and Security Weaknesses

Final Evaluation Report issued on July 29, 2025

Report Number 2025-IE-R021

### Why TIGTA Did This Evaluation

Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers at more than 360 offices in the United States and territories. The IRS's TAC Design Guide details how a TAC should be designed, including the various safety and security standards. The guide also outlines additional security measures for TACs that accept large cash payments (LCP) of \$ [REDACTED].

We initiated several reviews that focus on whether IRS facilities comply with security policies and procedures established by the Interagency Security Committee and IRS internal guidance. This review was initiated to evaluate the IRS's compliance with safety and security measures at TACs.

While most Americans respect IRS employees and their mission, taxpayers experiencing financial difficulties may feel stressed and act aggressively towards IRS employees. Unfortunately, IRS employees have been the target of threats and assaults due to the nature of their work. Ensuring the safety and protection of its employees, especially those who have direct contact with the public, is an ongoing concern for the IRS.

### 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. Threats and assaults also impede the IRS's ability to provide services to taxpayers visiting IRS facilities.

### What TIGTA Found

In April 2024, we conducted unannounced safety and security inspections at 27 TAC locations throughout the country, most of which accept LCPs. We identified several security weaknesses that could jeopardize the safety of both IRS employees and taxpayers. We found that the IRS did not always test [REDACTED] annually, which is required to ensure that components operate effectively. We also found that the IRS did not ensure the accuracy of contact information on TAC Emergency Contact Listings, which are used to notify a point of contact [REDACTED]. We found that not all TAC offices [REDACTED], including some TAC offices with LCPs. Additionally, the IRS did not have a policy to address [REDACTED]. Lastly, some TACs did not have specific safety and security measures required for an LCP room.

### What TIGTA Recommended

We made five recommendations to the Chief, Facilities Management and Security Services. The IRS agreed with four recommendations that include:

- Ensuring that Emergency Contact Listings identified as containing separated IRS personnel are updated immediately and that processes and procedures are in place to update points of contacts.
- Revising procedures to include specific criteria [REDACTED].
- Updating the TAC Design Guide to standardize [REDACTED] related to LCP rooms and document acceptable deviations from the policy.
- [REDACTED] in the [REDACTED] TACs.

The IRS disagreed with one recommendation to ensure that [REDACTED] testing is conducted annually and means every 12 months or less.



# TREASURY INSPECTOR GENERAL

## for Tax Administration

**DATE:** July 29, 2025

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:**

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

**SUBJECT:**

Final Evaluation Report – Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses  
(Evaluation No.: IE-24-034-I)

This report presents the results of our review. The overall objective of this evaluation was to evaluate the Internal Revenue Service's compliance with safety and security measures at Taxpayer Assistance Centers. This review is part of our Fiscal Year 2025 Annual 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 III. If you have any questions, please contact me or Frank O'Connor, Director, Inspections and Evaluations.

## Table of Contents

<b><u>Background</u></b> .....	Page 1
<b><u>Results of Review</u></b> .....	Page 2
[REDACTED] Were Not Tested as Required.....	Page 2
<u>Recommendation 1:</u> .....	Page 3
<u>Inaccuracies Were Identified in Some Emergency Contact Listings</u> .....	Page 3
<u>Recommendation 2:</u> .....	Page 4
<u>No Policy Exists That Clearly Outlines [REDACTED]</u> [REDACTED] at Taxpayer Assistance Centers.....	Page 4
<u>Recommendation 3:</u> .....	Page 5
<u>Some Taxpayer Assistance Centers' Large Cash Payment Rooms Were Not in Compliance With Safety and Security Requirements</u> .....	Page 5
<u>Recommendations 4 and 5:</u> .....	Page 6
 <b><u>Appendices</u></b>	
<u>Appendix I – Detailed Objective, Scope, and Methodology</u> .....	Page 8
<u>Appendix II – Taxpayer Assistance Centers Visited in April 2024</u> .....	Page 9
<u>Appendix III – Management's Response to Recommendations</u> .....	Page 10
<u>Appendix IV – Abbreviations</u> .....	Page 16

## **Background**

Taxpayer Assistance Centers (TACs) provide face-to-face assistance to taxpayers who cannot resolve their tax-related issues through other methods or who choose to obtain information and assistance in person. TACs also provide education and compliance services, such as issuing tax transcripts, answering tax questions, resolving account and notice inquiries, and supplying forms and publications. In addition, certain designated TACs accept large cash payments (LCP) from taxpayers.

For Fiscal Year (FY) 2024, the IRS reported having 363 TACs nationwide and in U.S. territories. TACs are generally located in areas that are convenient to taxpayers, such as local government offices. Normal operating hours for most TACs are from 8:30 a.m. to 4:30 p.m. Monday through Friday, by appointment only. Exceptions can be made for walk-in visitors based on availability. Expanded hours are available at certain TACs for appointments and on-demand service.

### **The IRS identifies physical security and employee safety as a top risk**

Ensuring the safety and protection of its employees, especially those who have direct contact with the public, is an ongoing concern for the IRS. The IRS continues to identify physical security and employee safety as a top enterprise risk.

While most Americans respect IRS employees and their mission, taxpayers experiencing financial difficulties may feel stressed and act aggressively towards IRS employees. Unfortunately, IRS employees have been the target of threats and assaults because their work requires close interaction with the public.

Threats and assaults directed at IRS employees, facilities, and infrastructure impede the effective and safe administration of the federal tax system. Threats and assaults also impede the IRS's ability to provide services to taxpayers visiting IRS facilities. Accordingly, we initiated several reviews that focus on whether IRS facilities comply with security policies and procedures established by the Interagency Security Committee (ISC) and IRS internal guidance.<sup>1</sup>

### **The TAC Design Guide outlines minimum safety and security standards**

The IRS's Facilities Management and Security Services (FMSS) TAC Design Guide details how a TAC should be designed to include various safety and security standards. For example, the guide provides criteria for [REDACTED]

[REDACTED].<sup>2</sup> The guide also provides guidelines for some TAC locations in states where the sale of cannabis for medical and/or recreational use is legal. For these TACs, there are safety and security guidelines for dedicated rooms or areas used to accept large cash payments. These rooms are known as LCP rooms.

---

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

<sup>2</sup> [REDACTED]

## **Results of Review**

In April 2024, we conducted unannounced safety and security inspections at 27 TAC locations throughout the country. Our site visits included [REDACTED] TAC offices designated to accept LCPs of \$ [REDACTED]. Our inspections identified security weaknesses that could jeopardize the safety of IRS employees and taxpayers.

We also analyzed the testing histories of [REDACTED] at all 363 TAC locations to ensure that testing was conducted in accordance with guidelines.

Results from our physical inspections and [REDACTED] showed the IRS did not:

- [REDACTED] equipment as required.
- Ensure the accuracy of contact information on the TAC Emergency Contact Listings (ECL).
- Have a policy that addresses when or if [REDACTED].
- Comply with specific safety and security requirements for an LCP room.

We issued alerts to the IRS noting these security issues and concerns.

### **Were Not Tested as Required**

The IRS did not [REDACTED], which included [REDACTED], annually in accordance with ISC and IRS guidelines. We analyzed 363 TAC [REDACTED] testing histories and identified [REDACTED] at [REDACTED] TACs were not tested within 12 months prior to February 9, 2024, as required.

The IRS noted that the U.S. Department of Homeland Security [REDACTED]

[REDACTED].<sup>3</sup> At each TAC, [REDACTED]

We reviewed these reports from all 363 TACs from October 2023 through July 2024 and confirmed that the [REDACTED]. We also confirmed that [REDACTED] are identified. Finally, we found that the [REDACTED] when notified. While the IRS is not meeting its annual testing requirements for [REDACTED]

---

<sup>3</sup> The U.S. Department of Homeland Security, [REDACTED]

### **██████████ were not annually tested as required**

██████████. IRS internal guidelines state that all ██████████ must be tested annually by a ██████████ technician or as directed by the territory's Section Security Chief. Beyond ensuring compliance with guidelines, ██████████ helps to ensure system operability, identify security vulnerabilities, and assess the appropriateness of operational procedures.

Our analysis of ██████████ as of February 9, 2024, identified ██████████ of 363 ██████████ were not tested within at least 1 year prior to that date, as required. We found that the last testing at these sites ranged from 366 days to 493 days prior to February 9, 2024.

In February 2024, we alerted IRS management about our concern ██████████ was not tested annually. We recommended that the IRS ██████████ every 12 months as required. The IRS disagreed and stated that they test once per fiscal year by September 15th. However, this approach could lead to testing not being done within a 12-month period. For example, ██████████ could be tested in January 2023 (FY 2023) and again in July 2024 (FY 2024), a time span of 18 months. The IRS also noted that scheduling testing every 12 months is difficult, since the agency relies on contractors to complete testing.

With ██████████ to ensure the safety of taxpayers and IRS employees, we believe that testing should be conducted at least every 12 months.

**Recommendation 1:** The Chief, Facilities Management and Security Services, should ensure that ██████████ is conducted annually, to mean every 12 months or less.

**Management's Response:** The IRS disagreed with this recommendation, stating that FMSS physical security policy defines "annual" as once per fiscal year, which meets both ISC and Treasury annual requirements for countermeasures testing.

**Office of Inspections and Evaluations Comment:** While we understand the IRS's position, we believe that given the importance ██████████, it should be tested once every 365 days.

### **Inaccuracies Were Identified in Some Emergency Contact Listings**

Our review of ECLs found that some points of contact were no longer employed by the IRS. The ECLs identify each IRS facility's point of contact ██████████. In February 2024, we identified 25 emergency contacts who were no longer employed by the IRS in 29 (8 percent) of the 363 TACs. Some of these employees had been separated from the IRS for several years.<sup>4</sup>

IRS internal guidelines state that FMSS Physical Security Specialists are responsible for developing and maintaining ECL documents for assigned facilities annually or when changes and updates are needed.

---

<sup>4</sup> Four TACs had more than one separated employee listed. In addition, four other employees were listed on ECLs for more than one TAC.

**Recommendation 2:** The Chief, Facilities Management and Services, should ensure that the ECLs identified as containing separated IRS personnel as points of contact are updated immediately. Further, we recommend that the IRS ensure that processes and procedures are in place to update ECL points of contact accurately and timely.

**Management's Response:** The IRS agreed with this recommendation, stating that FMSS took immediate action to update ECLs identified as containing separated IRS personnel. Existing policy requires that Security Operations employees update ECLs when contacts change. The FMSS took additional action to address the issues by conducting multiple refresher training sessions with the employees responsible for ECL updates. The last refresher training was conducted in October 2024.

### **No Policy Exists That Clearly Outlines [REDACTED] at Taxpayer Assistance Centers**

In 2010, as part of a Security Readiness Project, the IRS established a task force to determine how to improve the IRS's security and assure employees that they are safe in the workplace. One key component of the project involved conducting in-depth security reviews (risk assessments) of all IRS facilities, including TACs. As a result of these reviews, IRS management decided to [REDACTED] at all TAC locations. Since TAC employees engage in face-to-face contact with taxpayers daily, there is an increased likelihood that they encounter individuals who may pose a physical threat to them or the facility.

[REDACTED] Some TAC employees we interviewed were concerned that [REDACTED]

[REDACTED] For example:

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



In April 2024, we alerted IRS management that [REDACTED] within some TACs we visited. We also shared safety and security concerns that TAC employees at the sites brought to our attention. We recommended that the IRS [REDACTED]. Further, we recommended that the IRS ensure that TAC employee concerns and observations are considered and appropriately addressed in each facility's risk assessment. The risk assessments occur every three-to-five years, depending on the security level at each facility. The IRS disagreed with these recommendations and stated there is no IRS policy to [REDACTED]. The IRS noted that risk assessments are the responsibility of the FPS. The IRS stated that it will ensure that employee feedback is shared with the FPS. While IRS management acknowledged the importance of considering TAC employee concerns and observations, they also noted these concerns must be practical and comply with security requirements and guidelines. According to the IRS, this balanced approach helps maintain effective and appropriate security measures across all of its facilities.

While we agree with IRS management's position to provide employee feedback to the FPS for them to consider during risk assessments, we believe that the IRS should revisit its security readiness and develop a policy that documents specific criteria for [REDACTED]. For instance, the policy should require all TACs that accept LCP [REDACTED].

**Recommendation 3:** The Chief, Facilities Management and Security Services, should revise procedures to include specific criteria on [REDACTED] at TACs.

**Management's Response:** The IRS agreed with this recommendation, stating that the TAC Design Guide shows [REDACTED]. The IRS will update the TAC Design Guide to clarify that this guidance applies to all TACs.

### **Some Taxpayer Assistance Centers' Large Cash Payment Rooms Were Not in Compliance With Safety and Security Requirements**

We inspected LCP rooms or areas designated for LCP in [REDACTED] TACs. We identified the following instances of noncompliance with safety and security requirements:

- Nine TACs did not have the TAC Design Guide minimum requirement of [REDACTED] in LCP rooms.<sup>5</sup>
- Three TACs did not have a dedicated LCP room or area that met minimum cash payment acceptance requirements. These sites were [REDACTED].<sup>6</sup> At the [REDACTED] site, [REDACTED].

---

<sup>5</sup> [REDACTED]

<sup>6</sup> [REDACTED]

**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

- Two TACs did not have [REDACTED]. The TAC Design Guide states that a [REDACTED], with the [REDACTED]. However, the TAC Design Guide states that the [REDACTED] should have [REDACTED] and that [REDACTED]. In [REDACTED], we found the [REDACTED]. Further, in [REDACTED], we found [REDACTED] behind the employee side of the desk, [REDACTED] in accordance with the TAC Design Guide.
- The TAC in [REDACTED], did not have a [REDACTED]. The TAC manager noted that a repair request was submitted in April 2022, but no action had been taken as of the date of our inspection.

In April 2024, we alerted the IRS about our concerns that some LCP rooms and areas did not comply with safety and security requirements. Further, we brought to their attention specific issues that we identified at TACs but are not specifically covered in the TAC Design Guide. We recommended that the IRS ensure that all large cash TAC locations comply with the required number of [REDACTED] as stated in the TAC Design Guide.

The IRS partially agreed with this recommendation and clarified several TAC Design Guide inconsistencies that we had identified for various TACs. For example, the IRS stated that the placement of [REDACTED] in an LCP room or area is not a deviation from its policy. Further, the IRS stated that as of May 2024, the [REDACTED] in [REDACTED] was restored by FMSS. However, the IRS also confirmed they need to review and update the TAC Design Guide to clarify and standardize language related to LCP room requirements.

We understand the IRS's clarifications on certain discrepancies between our findings and IRS practices related to implementing the requirements identified in the TAC Design Guide. However, we believe there is a need to update the TAC Design Guide to clarify and standardize the security systems policy. Further, the IRS needs to [REDACTED] at the three TAC locations mentioned above.

The Chief, Facilities Management and Security Services, should:

**Recommendation 4:** Update the TAC Design Guide to standardize [REDACTED] and document acceptable deviations from the policy.

**Management's Response:** The IRS agreed with this recommendation, stating that in October 2024, the TAC Design Guide was updated to standardize [REDACTED] related to LCP rooms.

**Recommendation 5:** [REDACTED] at the [REDACTED] TACs.

**Management's Response:** The IRS agreed with this recommendation, stating that they consider this recommendation complete. According to the IRS, as of April 2025, the

**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

FMSS has confirmed or added [REDACTED] meeting the requirements outlined in the TAC Design Guide at designated rooms in LCP sites.

## **Appendix I**

### **Detailed Objective, Scope, and Methodology**

The overall objective of this project was to evaluate the IRS's compliance with safety and security measures at TACs. To accomplish our objective, we:

- Determined whether the IRS has in place key safety and security measures.
  - Conducted unannounced visits to [REDACTED] TACs.
  - Interviewed IRS employees and observed physical safety measures inside the TACs.
  - Determined the IRS's criteria for establishing safety and security measures at TAC locations and compared the IRS's criteria to the ISC standards.
- Determined if the [REDACTED] at TAC locations is sufficient and consistent with IRS and ISC standards and industry best practices.
- Determined if [REDACTED] conform with IRS and ISC placement and testing requirements and standards.
- Determined if [REDACTED] conform with IRS and ISC placement and testing requirements and standards.
  - Identified a sample of [REDACTED] testing histories and documentation to support the completion of testing.
  - Identified deviations from the IRS and ISC [REDACTED] guidance during TAC site visits.
- Identified [REDACTED] deficiencies at TAC offices that accept LCPs.
  - Conducted site visits at [REDACTED] IRS TAC locations that accept cash payments of \$ [REDACTED]
  - Identified deviations from IRS guidance on the [REDACTED] [REDACTED] for LCP TAC locations.

### **Performance of This Review**

This review was performed at various TACs nationwide from March through June 2024 (see Appendix II for the full list of locations). We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

## Taxpayer Assistance Centers Visited in April 2024

Page 9

## Appendix III

### Management's Response to the Draft Report



CHIEF  
FACILITIES MANAGEMENT AND  
SECURITY SERVICES

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

May 14, 2025

MEMORANDUM FOR NANCY A. LAMANNA  
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND  
EVALUATIONS

FROM: Julia W. Caldwell /s/ Julia W. Caldwell  
Chief, Facilities Management & Security Services

SUBJECT: Draft Evaluation Report – Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses  
(Evaluation No.: IE-24-034-I)

Thank you for the opportunity to review and comment on the draft evaluation report. Facilities Management and Security Services (FMSS) remains committed to the safety and security of our facilities and the employees and taxpayer information they contain. Your recommendations will assist us in this endeavor.

We agree or partially agree with 4 of your 5 recommendations and have developed corrective actions to remediate the report findings. We have completed actions to address outdated Emergency Contact Lists (ECLs) in response to recommendation 2, updated the Taxpayer Assistance Center (TAC) Design Guide in response to recommendation 4, and confirmed or updated [REDACTED] at large cash payment (LCP) rooms identified in recommendation 5, and we consider these recommendations closed.

We disagree with your recommendation to ensure that [REDACTED] is conducted every 12 months or less. FMSS physical security policy defines "annual" as once per fiscal year, which meets both Interagency Security Committee (ISC) and Treasury requirements for annual [REDACTED] and is similar to agency annual training requirements. This testing is completed through a maintenance contract and is scheduled based on prioritization of security projects and technician availability. Defining annual as occurring once per fiscal year provides needed flexibility to balance the completion of [REDACTED] with testing requirements. Testing is conducted by contracted service technicians and consists of ensuring the [REDACTED]

[REDACTED] FMSS Physical Security Specialists (PSSs) are encouraged to conduct functional checks [REDACTED] at their assigned facilities and submit work requests if issues are identified. [REDACTED]

## Actions Need to Be Taken to Address Taxpayer Assistance Center Safety and Security Weaknesses

---

[REDACTED] to reduce the vulnerability for employees or taxpayers.

We took immediate action to update ECLs identified as containing separated IRS personnel. FMSS policy requires that FMSS PSSs develop and maintain ECLs for assigned facilities both annually or when contacts change. To address non-compliance with existing policy, FMSS conducted multiple sessions of refresher training for FMSS PSSs and Security Section Chiefs during the month of October 2024 which included reminders and best practices for ensuring that ECLs are updated timely and accurately.

We support the importance of maintaining accurate ECLs. However, it should be noted that inaccuracies identified pertained only to the non-emergency notification portion. With the exception of Criminal Investigation Special Agents, IRS employees are not armed first responders. Employees are specifically trained not to approach facilities where alarms have been triggered until those facilities have been cleared by armed first responders. Although IRS staff and internal ECL contacts remain fluid, the first responder contact information for IRS facilities, which includes Federal Protective Service and local law enforcement, remains constant which allows the appropriate and timely notification to first responders to continue.

We have begun updating the TAC Design Guide to clarify that the description of the [REDACTED], that currently appears in the "Large Cash Payment (LCP) Guidelines" section of the guide is applicable to all TACs. The IRS, in accordance with ISC Risk Management Process, Appendix B, [REDACTED]

[REDACTED] may place an unnecessary and unreasonable burden on taxpayers visiting IRS facilities by [REDACTED]. Furthermore, due to the current operational environment, [REDACTED]

[REDACTED], but may be viewed as inefficient and possibly wasteful use of taxpayer dollars. Additionally, the current review of government contracts makes the possibility of [REDACTED] unlikely.

We updated the TAC Design Guide to standardize [REDACTED] relating to LCP rooms. The TAC Design Guide, dated October 3, 2024, removed the requirement [REDACTED] in LCPs, which is not required and did not appear in LCP model drawings. The [REDACTED] is that the "[REDACTED]" We also restated in the TAC Design Guide that "Deviation from established LCP standards for any site should be approved by FMSS."

**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

We confirmed that existing [REDACTED] in the [REDACTED] LCP room meets the most recent TAC Design Guide requirements for [REDACTED] and completed the installation of [REDACTED] in the [REDACTED] LCP room. However, as we noted during the evaluation, the [REDACTED] TAC is no longer considered an LCP location. The [REDACTED] TAC does not have any employees trained to accept LCPs and was not designed to accept these payments during the most recent move to a new location. Therefore, there is no requirement to [REDACTED] [REDACTED] referenced in the report at this time.

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 [Julia.W.Caldwell@irs.gov](mailto:Julia.W.Caldwell@irs.gov) or a member of your staff may contact FMSS Security Associate Director, Brian Soloman, at [Brian.P.Soloman@irs.gov](mailto:Brian.P.Soloman@irs.gov), or FMSS Operations West Associate Director, Ross Sickler, at [Ross.C.Sickler@irs.gov](mailto:Ross.C.Sickler@irs.gov).

Attachment



**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

Attachment

**RECOMMENDATION 1:**

The Chief, Facilities Management and Security Services, should ensure that [REDACTED] testing is conducted annually, to mean every 12 months or less.

[REDACTED]  
The IRS disagrees with this recommendation. FMSS physical security policy defines "annual" as once per fiscal year, which meets both ISC and Treasury annual requirements for [REDACTED] testing.

**IMPLEMENTATION DATE:**

N/A

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION 2 (Alert):**

In August 2024, we notified IRS management of our concern that some ECLs were outdated. We recommended that the IRS ensure that the ECLs identified as containing separated IRS personnel as points of contact are updated immediately. Further, we recommended that the IRS ensure processes and procedures are in place to update ECL points of contact accurately and timely.

[REDACTED]

**IMPLEMENTATION DATE:**

Implemented October 30, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

2

**RECOMMENDATION 3:**

The Chief, Facilities Management and Security Services, should revise procedures to include specific criteria [REDACTED].

[REDACTED]  
The IRS agrees with this recommendation. The TAC Design Guide shows [REDACTED] to TACs, but the note that TACs in federal facilities will [REDACTED] is located under the LCP Guidelines section. IRS will update the TAC Design Guide to clarify that this guidance applies to all TACs.

**IMPLEMENTATION DATE:**

February 15, 2026

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

IRS will monitor these corrective actions as part of our internal management system of controls.

**RECOMMENDATION 4:**

The Chief, Facilities Management and Security Services, should update the TAC Design Guide to standardize [REDACTED] and document acceptable deviations from the policy.

[REDACTED]  
The IRS agrees with this recommendation and considers it complete. On October 3, 2024, the TAC Design Guide was updated to standardize [REDACTED] related to LCP rooms.

**IMPLEMENTATION DATE:**

Implemented October 3, 2024

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**Actions Need to Be Taken to Address  
Taxpayer Assistance Center Safety and Security Weaknesses**

---

3

**RECOMMENDATION 5:**

The Chief, Facilities Management and Security Services, should [REDACTED]  
[REDACTED] of the LCP rooms or areas at the [REDACTED]  
[REDACTED] TACs.

[REDACTED]  
The IRS agrees in principle that [REDACTED] should be provided at LCP rooms and considers this recommendation complete. As of April 8, 2025, FMSS has confirmed or added [REDACTED] meeting the requirements outlined in the TAC Design Guide at designated rooms in LCP sites.

**IMPLEMENTATION DATE:**

Implemented April 8, 2025

**RESPONSIBLE OFFICIAL:**

Chief, Facilities Management and Security Services

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

## **Appendix IV**

### **Abbreviations**

ECL	Emergency Contact Listing
FMSS	Facilities Management and Security Services
FPS	Federal Protective Service
FY	Fiscal Year
IRS	Internal Revenue Service
ISC	Interagency Security Committee
LCP	large cash payment
TAC	Taxpayer Assistance Center
TIGTA	Treasury Inspector General for Tax Administration
■	■



**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](http://www.tigta.gov/form/suggestions).**

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