
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



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

November 29, 2018

Reference Number: 2019-IE-R003

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

Phone Number | 202-622-6500

E-mail Address | TIGTACommunications@tigta.treas.gov

Website | <http://www.treasury.gov/tigta>



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

November 29, 2018

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE SERVICE

FROM: Gregory D. Kutz
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – Physical Security Controls at the
*****8***** (# IE-18-005)

In June 2018, the Treasury Inspector General for Tax Administration (TIGTA) conducted a limited-notice physical security inspection of the *****8***** that houses an Internal Revenue Service (IRS) post of duty 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)¹ for facility security level (FSL) *****8*****.² *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard (Nov. 2016, 2nd Edition)* [hereafter referred to as the ISC Standard] defines the criteria and processes that those responsible for the security of a facility should use to determine its FSL and provides an integrated, single source of countermeasures for all Federal facilities. Attachment I documents the countermeasures included in our inspection and conclusions related to each countermeasure.

Overall, the countermeasures at the *****8***** meet ISC baseline countermeasures to detect or deter unauthorized entry and secure restricted areas. The ***8*** security posture
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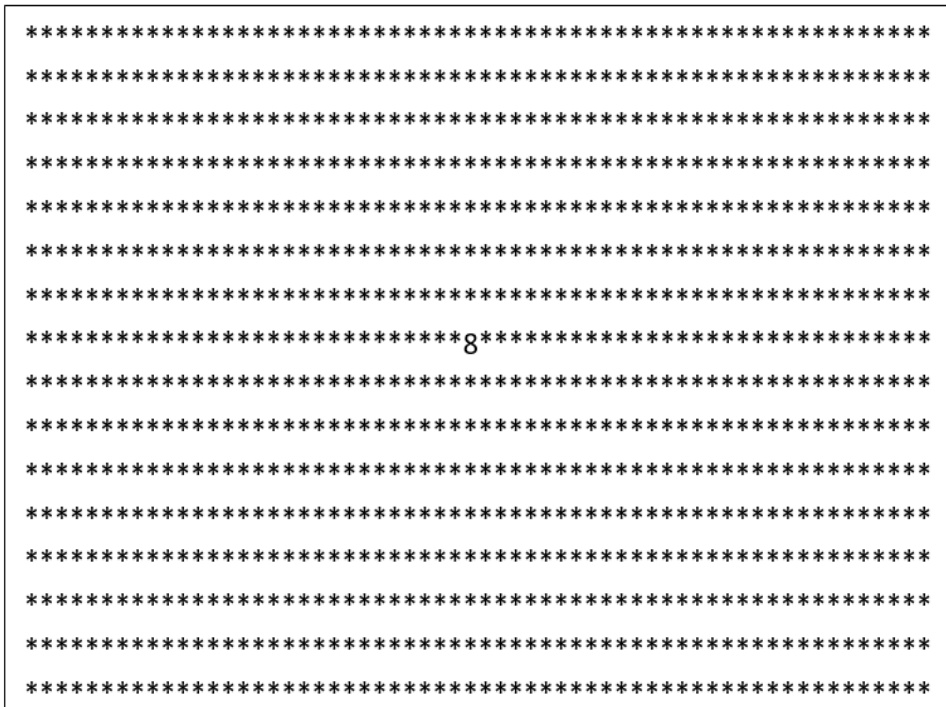
¹ The ISC, which was established by Executive Order 12977, has authority to establish policies for security in and protection of nonmilitary Federal facilities in the United States whether owned, leased, or managed by the Government. Executive Order 12977, *Interagency Security Committee* (1995), 60 Fed. Reg. 54411.
² The FSL is a categorization based on the analysis of several security-related facility factors and serves as the basis for the implementation of physical security countermeasures. The FSL determination ranges from a Level I (lowest risk) to Level V (highest risk).



Physical Security Controls at the *****8***** Federal Building

*****8*****. Additionally, *****8*****. Figure 1 shows an overhead view of the *****8*****.

*****8***** Overhead View of the **8**



Source: Google Maps (google.com).

The **8** is a multitenant facility located in *****8*****, that houses the IRS and *****8*****. Members from each tenant form the **8** Facility Security Committee (FSC), which is responsible for approving and disapproving all countermeasures recommended for implementation or removal from a facility. The FSC is also responsible for accepting risk when baseline countermeasures cannot or will not be implemented in a facility. The IRS is the *****8*****. The Federal Protective Service (FPS) is the official security organization for this multitenant



*Physical Security Controls at the *****8***** Federal Building*

facility.³ The FPS provides a comprehensive range of security services for the **8** FSC and is responsible for conducting security risk assessments to identify risks for this facility.

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The FSC Chair indicated that the FSC *****8*****
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³ In accordance with the ISC Standards, the FPS, as the security organization, is responsible for identifying and analyzing threats and vulnerabilities and recommending appropriate countermeasures at this facility. For any recommended countermeasure, the FPS must provide all information pertinent to the decision to the FSC. The FSC will determine whether the recommended countermeasures will be implemented or if risk will be accepted.



*Physical Security Controls at the *****8***** Federal Building*

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According to the IRS's most recent physical security risk assessment, *****8*****
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*Physical Security Controls at the *****8***** Federal Building*

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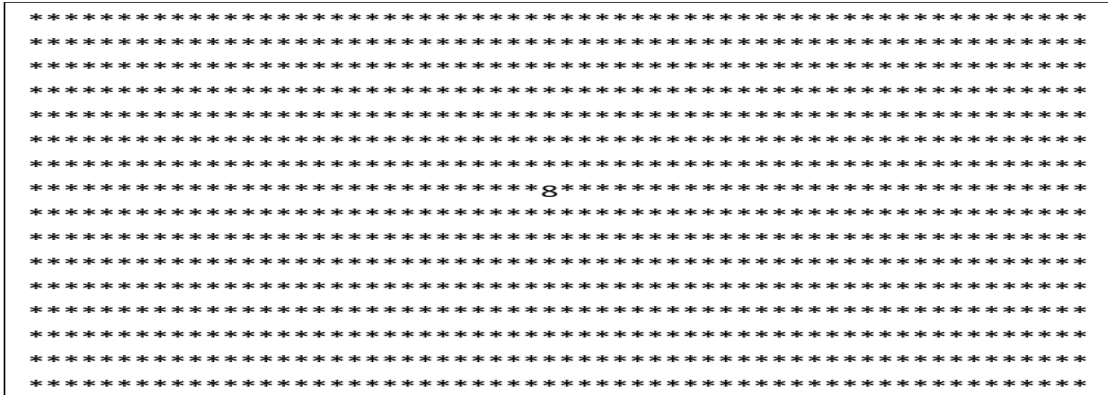
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Physical Security Controls at the *****8***** Federal Building

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*****8*****. Figure 2 shows the *****8*****
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Source: TIGTA photographs *****8*****
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The *****8***** security risk assessments indicate that tenants in this facility *****8*****
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*****8***** FPS security risk assessment *****8*****
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assessment, *****8*****

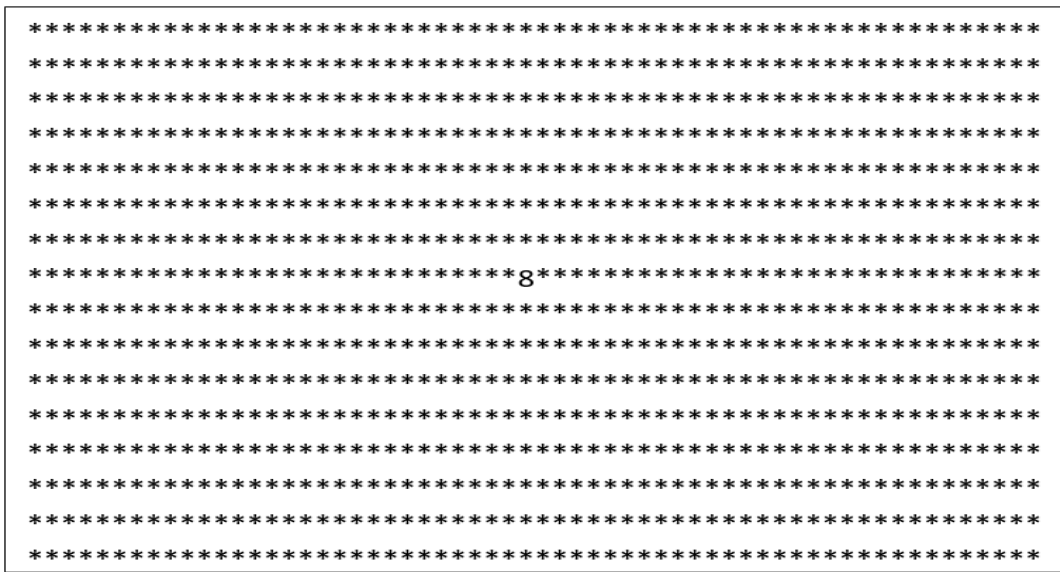


Physical Security Controls at the *****8***** Federal Building

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*****8*****. Figure 3 shows the *****8*****
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Source: TIGTA photographs *****8*****
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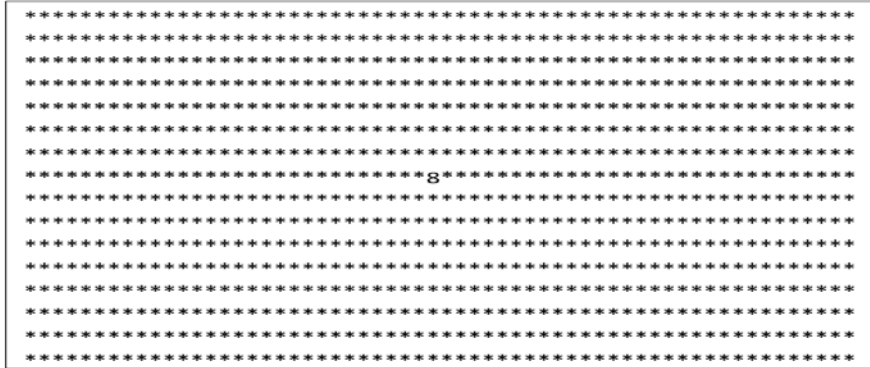
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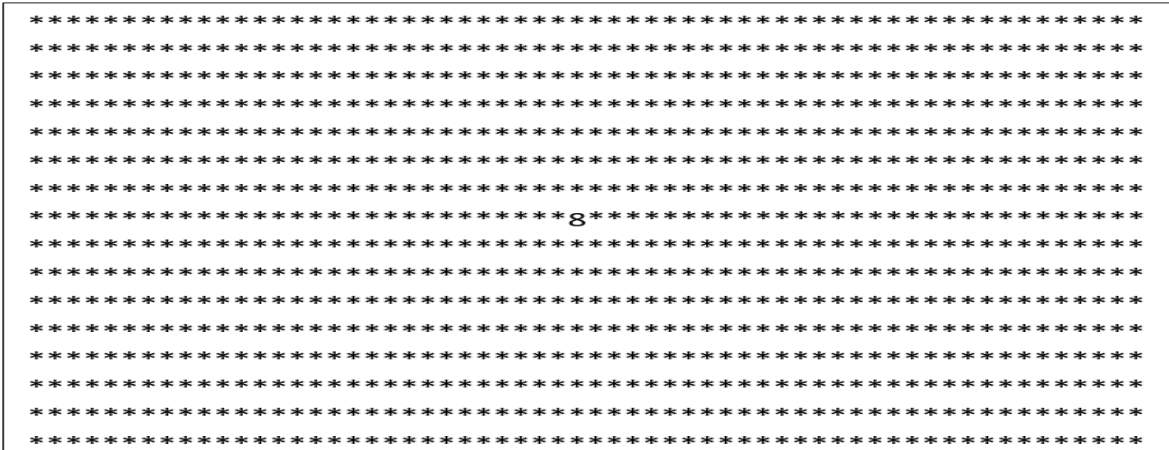
Physical Security Controls at the *****8***** Federal Building

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Source: TIGTA photographs *****8*****
*****8*****.

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Source: TIGTA photographs *****8*****.

Additionally, *****8*****
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*Physical Security Controls at the *****8***** Federal Building*

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*Physical Security Controls at the *****8***** Federal Building*

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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, please contact me or Kevin P. Riley, Director, Office of Inspections and Evaluations.

Attachments



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

Attachment I

*****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 counter-measure justified and risk acceptance documented?	Comment
1	*****g***** *****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g*****.
2	*****g***** *****g***** *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g***** *****g*****.
3	*****g***** *****g***** *****g***** *****g*****?	**g**.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.	*****g***** *****g*****.



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

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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 counter-measure justified and risk acceptance documented?	Comment
4	*****g***** *****g***** *****g***** *****g***** *****g*****?	*****g*****.		
5	*****g***** *****g***** *****g*****?	**g**.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
6	*****g***** *****g***** *****g*****?	**g**.	*****g***** *****g***** *****g***** *****g***** *****g*****.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
7	*****g***** *****g***** *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g*****.



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

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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 counter-measure justified and risk acceptance documented?	Comment
8	*****g***** *****g***** *****g*****? *****g***** *****g***** *****g*****	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****
9	*****g***** *****g*****? *****g***** *****g***** *****g*****	**g**.		
10	*****g***** *****g***** *****g*****? *****g*****?	**g**.		
11	*****g***** *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****
12	*****g***** *****g***** *****g***** *****g*****?	**g**.		
13	*****g***** *****g***** *****g***** *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g*****



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

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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 counter-measure justified and risk acceptance documented?	Comment
14	*****g***** *****g***** *****g***** *****g*****?	**g**.		*****g***** *****g*****.
15	*****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g***** *****g***** *****g***** *****g*****.

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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 counter-measure justified and risk acceptance documented?	Comment
16	*****g***** *****g***** *****g***** *****g*****?	**g**.		



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

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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 counter-measure justified and risk acceptance documented?	Comment
17	*****g***** *****g***** *****g***** *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g***** *****g*****.
18	*****g***** *****g***** *****g*****?	**g**.		

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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 counter-measure justified and risk acceptance documented?	Comment
19	*****g***** *****g*****?	**g**.		*****g***** *****g***** *****g*****.
20	*****g***** *****g***** *****g*****?	**g**.		
21	*****g***** *****g***** *****g***** *****g*****?	**g**.		
22	*****g***** *****g***** *****g*****?	**g**.		



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

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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 counter-measure justified and risk acceptance documented?	Comment
23	*****g***** *****g***** *****g*****?	**g**.		

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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 counter-measure justified and risk acceptance documented?	Comment
24	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
25	*****g***** *****g***** *****g*****?	**g**.		
26	*****g***** *****g***** *****g*****?	**g**.		



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

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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 counter-measure justified and risk acceptance documented?	Comment
27	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	**g**.		*****g***** *****g*****.
28	*****g***** *****g***** *****g*****?	**g**.		
29	*****g***** *****g***** *****g***** *****g*****?1	**g**.		

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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 counter-measure justified and risk acceptance documented?	Comment
30	*****g***** *****g***** **g**?	**g**.		*****g***** **g**.

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

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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 counter-measure justified and risk acceptance documented?	Comment
31	*****g***** *****g***** *****g***** *****g***** *****g*****?	**g**.		*****g***** *****g***** *****g*****.
32	*****g*****? *****g*****?	**g**.		*****g***** *****g***** *****g*****.
33	*****g***** *****g***** *****g***** *****g*****? *****g***** *****g*****	**g**.		
34	*****g***** *****g*****? *****g*****?	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.

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

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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 counter-measure justified and risk acceptance documented?	Comment
35	*****g***** *****g***** *****g***** *****g***** *****g*****?	*****g*****.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
36	*****g***** *****g***** *****g*****? ³	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
37	*****g***** *****g***** *****g*****? ⁴	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
38	*****g***** *****g***** *****g***** *****g*****?	**g**.		

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

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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 counter-measure justified and risk acceptance documented?	Comment
39	*****g***** *****g***** *****g***** *****g*****? ⁵	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.
40	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****? ⁶	**g**.		
41	*****g***** *****g***** *****g***** *****g***** *****g***** *****g*****?	**g**.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.

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

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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 counter-measure justified and risk acceptance documented?	Comment
42	*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****	**g**.		*****g***** *****g***** *****g***** *****g***** *****g***** *****g***** *****g*****.

Source: *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard* (Nov. 2016, 2nd Edition) and observations made during the TIGTA inspection.



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 document titled *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard (Nov. 2016, 2nd Edition)* [hereafter referred to as the ISC Standard]² defines the criteria and processes that those responsible for the security of a facility should use to determine its FSL and provides an integrated, single source of physical security countermeasures 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, but are not limited to, *****g*****
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The ISC Standard has defined 93 security criteria that should be used to implement countermeasures to effectively protect nonmilitary Federal Government facilities, information, employees and visitors, and assets. In addition to the security criteria, the ISC has defined 33 undesirable events that security professionals should consider when conducting a facility security risk assessment in order to customize the necessary level of protection and associated countermeasures to be implemented in and around a facility. 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 associated risk as a result of implementing a lower level of protection and countermeasures.

In June 2018, we conducted a limited-notice physical security inspection of the **8** to determine whether selected countermeasures were in place to detect and deter unauthorized entry and to secure restricted areas. The IRS is the **8** tenant at the **8**, which is a General

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

² ISC, Nov. 2016.



*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, Office of Audit Coordination



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

Attachment IV

Management's Response



FACILITIES MANAGEMENT AND SECURITY SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

October 12, 2018

MEMORANDUM FOR GREGORY KUTZ
ACTING DEPUTY INSPECTOR GENERAL FOR INSPECTIONS
AND EVALUATIONS

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

SUBJECT: Draft Inspection Report – Physical Security Controls
at the *****g***** (# IE-18-005)

Thank you for the opportunity to review 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.

We agree with all *****g***** made in the report, which is related to a *****g*****, while the *****g***** *****g*****. The *****g***** have already been completed. Some of the *****g*****, and we have shared the report with the Federal Protective Service as the official security organization for the facility, for further review and presentation *****g***** to the **g** Facility Security Committee.

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 Naida Meares, Deputy Chief, Facilities Management and Security Services at 202-317-5268. For matters concerning audit procedural follow-up, please contact Bruce Horwath at 202-317-3408 or Serrina Winslow at 571-502-0894.

Attachment



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

TIGTA Inspection Report IE-18-005 – Physical Security Controls at the
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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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Chief, Facilities Management and Security Services

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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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

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RESPONSIBLE OFFICIAL:
Chief, Facilities Management and Security Services

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

1-800-366-4484

By Web:

www.treasury.gov/tigta/

Or Write:

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

Information you provide is confidential and you may remain anonymous.