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**TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION**

*Office of Inspections and Evaluations*



***Inspection of the Internal Revenue Service's  
Pandemic Influenza Preparedness Plan***

**INTERIM REPORT**

**January 4, 2010**

**Reference Number: 2010-IE-R001**

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. Revenue Service without the permission of the TIGTA.

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TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

**DEPARTMENT OF THE TREASURY**  
**WASHINGTON, D.C. 20220**

January 4, 2010

**MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT**

**FROM:** R. David Holmgren *R. David Holmgren*  
Deputy Inspector General for Inspections and Evaluations

**SUBJECT:** Interim Inspection Report – Inspection of the Internal Revenue Service’s Pandemic Influenza Preparedness Plan  
(Inspection # IE-09-010)

This report presents the interim results of our inspection to determine if the Internal Revenue Service (IRS) has met the various requirements directed to Federal agencies in preparing for a potential outbreak of a pandemic influenza like the H1N1 virus. Our final report on this subject will be issued in the second quarter of Fiscal Year 2010 and will include updated results.

On October 1, 2009, the Secretary of Health and Human Services declared, “... that a public health emergency exists nationwide involving Swine Influenza A (now called 2009–H1N1 flu) that affects or has significant potential to affect national security.” If the IRS is not adequately prepared for an outbreak of pandemic influenza, or if it does not fully carry out its related implementation plan, employees, contractors, and visitors to IRS facilities will not be protected from infection; and the continuity of critical tax administration operations could be negatively affected.

**Interim Results**

In 2006, the Homeland Security Council requested that department and agency heads certify that their department or agency was addressing the applicable elements of pandemic planning set forth in a checklist it developed. Since 2006, preparedness efforts have matured and in August 2008, the checklist was updated to reflect current Federal Government guidance.

The Department of the Treasury is using the Homeland Security Council checklist to assess pandemic preparations by each of the Treasury Bureaus. The Treasury Inspector



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General for Tax Administration chose to use the same criteria and will share the results of this inspection with the Department of the Treasury's Director, Emergency Programs.

The IRS had addressed the majority of the pandemic checklist issued by the Homeland Security Council. This includes prioritizing essential operations in the event of a pandemic outbreak, communicating information to the employees, and taking steps to protect the health and safety of IRS employees. However, the IRS did not specifically address items in the checklist related to employees with disabilities, any changes needed with regard to procurements or contractors, teleworking as a response to a potential pandemic, and adequate tests and exercises for pandemic scenarios.

### **Recommendation**

The IRS Chief, Agency-Wide Shared Services (with overall responsibility for Flu planning) should take immediate steps to finalize the items "in process" and address the items in the Homeland Security Council checklist not yet completed.

### **Response**

IRS management agreed with the recommendations. The Director, Physical Security and Emergency Preparedness, Agency-Wide Shared Services has taken action to complete the Homeland Security Council checklist items that were in progress and not yet completed. The actions taken are reflected in detail in Management's complete response to the draft report, included as Appendix V.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 927-7048 if you have questions or Kevin Riley, Director, Inspections and Evaluations at (972) 249-8355.

Attachment



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Preparedness Plan***

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## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

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### ***Abbreviations***

COOP	Continuity of Operations Plan
HSC	Homeland Security Council
IRS	Internal Revenue Service



## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

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### ***Background***

A pandemic is a viral disease that is prevalent throughout an entire country, continent, or the whole world, or an epidemic over a large area. The 2009-H1N1 virus is a descendant not only of swine viruses but also of the H1N1 virus that caused the 1918 pandemic, which killed 40-50 million people worldwide. On June 11, 2009, the World Health Organization declared the H1N1 virus to be a Phase 6 global pandemic—the first in 41 years. On October 1, 2009, the Secretary of Health and Human Services declared, “that a public health emergency exists nationwide involving Swine Influenza A (now called 2009–H1N1 flu) that affects or has significant potential to affect national security.” On October 24, 2009, the President declared H1N1 to be a national emergency.

The typical flu season in the Northern Hemisphere spans from November to March. It is predicted that agencies could experience periodic local absenteeism as high as 40 percent. There are risks if the Internal Revenue Service (IRS) is not adequately prepared for an outbreak of pandemic influenza, or if it does not fully carry out its related implementation plan. Employees, contractors, and visitors to IRS facilities may not be protected from infection and the continuity of critical tax administration operations could be negatively affected.

Federal agencies are expected to follow guidance in the ***National Strategy for Pandemic Influenza (Strategy)***, released by the President on November 1, 2005. Each Federal agency is responsible for developing plans to implement the ***Strategy***. Building upon the ***Strategy***, the Homeland Security Council (HSC) released the ***Implementation Plan of the National Strategy for Pandemic Influenza (Implementation Plan)*** in May 2006. The plan included additional tasks designed to ensure that the Federal Government, along with State and local partners, continue to prepare for a possible outbreak in the United States.

The ***Implementation Plan*** called on the U.S. Office of Personnel Management to provide guidance to Federal departments and agencies on human resources management and continuity of operations planning criteria related to pandemic influenza. In addition, the ***Implementation Plan*** required Office of Personnel Management to update its Telework Guide to provide guidance to Federal departments and agencies regarding workplace options during a pandemic.

Office of Personnel Management's ***Planning for Pandemic Influenza: Human Capital Information for Departments and Agencies (Guide)***, dated May, 2009, was the initial response to this directive. The ***Guide*** is designed to help Federal departments and agencies achieve two equally important goals: (1) protecting the Federal workforce, and (2) ensuring continuity of operations.

This review was performed at the IRS National Headquarters in Washington, D.C., in the Office of the Chief, Agency-Wide Shared Services during the period September through October 2009.



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We conducted this inspection in accordance with the President's Council on Integrity and Efficiency Quality Standards for Inspections. Detailed information on our inspection objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

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### ***Results of Review***

#### ***The Internal Revenue Service Has Addressed Most, but Not All of the Applicable Elements in the Homeland Security Council Guidance Checklist***

In November 2006, the HSC staff requested that department and agency heads certify that their respective department or agency was addressing the applicable elements of pandemic planning set forth in a checklist. That checklist provided a mechanism to assist agencies in developing their pandemic plans and ensured uniform preparedness across the Federal Government.

Since 2006, preparedness efforts have matured, new challenges have been identified and addressed, and more Federal guidance has been released. In August 2008, the checklist was updated following an HSC interagency process to reflect current Federal Government guidance. Pandemic planning is not a static process; as a result, agencies have been encouraged to participate in interagency meetings, monitor a central web-based repository for all Federal guidance, and to revise their own plans and procedures accordingly.

The Department of the Treasury is using the HSC checklist to assess pandemic preparations by each of the Treasury Bureaus. We used the checklist as our criteria and will share the results of this inspection with the Department of the Treasury's Director, Emergency Programs.

The IRS has addressed the majority of the pandemic checklist issued by the HSC. This includes prioritizing work and essential operations in the event of a pandemic outbreak, communicating information to employees on the potential implications of a pandemic, and taking steps to protect the health and safety of IRS employees.

There were 91 line items in the checklist, in these categories:

- A. Plans and Procedures
- B. Essential Functions and Services
- C. Devolution of Control and Direction / Delegations of Authority
- D. Orders of Succession
- E. Primary and Alternate Operating Facilities
- F. Communications
- G. Vital Records and Databases
- H. Human Capital
- I. Test, Training and Exercise
- K. Reconstitution



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We determined that 6 of the 91 items were not applicable to the IRS National Headquarters Continuity of Operations Plan (COOP) plan. (See Appendix IV.) For the remaining 85 items, we found that as of September 30, 2009, the IRS had completed 71 items and had another 4 items “in process” toward completion. There were 10 of the 85 applicable items not adequately addressed by the IRS:

### ***A. Plans and Procedures***

*As part of its pandemic influenza planning and preparations, is the agency:*

- *Accounting for the needs of employees and stakeholders, including individuals with special needs and those with disabilities?[1]*
- *Involving a cross section of individuals, including individuals with special needs and those with disabilities, in aspects of emergency preparedness?[2]*
- *Making plans and subsequent communications accessible to and usable by all employees and stakeholders, including those with special needs and those with disabilities?[3]*

*Before a pandemic, has the agency surveyed employees with an ADA/Rehabilitation Act-compliant questionnaire or other tool in order to estimate employee absenteeism levels or need for telework resources during a pandemic, or otherwise developed plans for assessing the need for telework resources?[4]*

Language that reflects these checklist items is in the IRS’ guidance for adding pandemic plans to existing continuity plans, but no specifics were found in the COOP plan.

### ***H.1 General Human Capital***

*Has the agency discussed the effect of pandemic related human capital issues with its procurement and contract workforce (including contract workers who are co-located with or routinely work at the same worksite as Federal employees, as well as those who are not co-located with Federal employees)?[5]*

The IRS has not indicated that there have been any changes in procurement procedures related to a potential pandemic.

### ***H.5 Telework and Information Technology Capabilities***

*Has the agency telework coordinator been provided with training and resources necessary to ensure effectiveness and included the telework coordinator in emergency planning?[6]*



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The IRS' telework coordinator is not represented on the Emergency Preparedness Executive Steering Committee or the Pandemic Influenza Working Group. Representatives from the Human Capital Office however, are represented on these panels.

### ***H.6 Safety and Health for Employees and their Families***

***Based on public health guidance, such as issued by CDC, has the agency established policies for restricting work-related travel to geographic areas affected by a pandemic health crisis and monitoring employees returning from affected areas?[7]***

According to the IRS' pandemic Frequently Asked Questions, there have been no decisions to restrict IRS employees from traveling. Employees are instructed to contact their manager or visit the Physical Security and Preparedness Web site for the latest IRS travel information.

### ***I. Test, Training and Exercise***

***Has the agency conducted pandemic influenza-related exercises (involving essential personnel, managers, senior leadership, and contract support) to examine the impact of a pandemic on agency's ability to carry out essential functions?[8]***

***Has the agency developed processes to evaluate program plans, procedures, and capabilities through periodic reviews, testing, post-incident reports, lessons learned, performance evaluations, and exercises?[9]***

***Has the agency developed processes to ensure that corrective action is taken on any deficiency identified in the evaluation process and to revise at a minimum the relevant policy(ies), guidance, personnel, procedures, training, equipage, facilities, as well as plan(s)?[10]***

The IRS informed the Treasury Inspector General for Tax Administration that there have been tabletop exercises over the past several years in preparation for a pandemic influenza emergency. Most recently, the IRS participated in "Eagle Horizon 2009." Eagle Horizons was an exercise which used a scenario of a terrorism-based biological attack on the National Capital Region. In this exercise, a decision was made to close two IRS campuses.<sup>1</sup>

In May 2009, three campuses (Ogden, Andover and Memphis) conducted exercises involving a pandemic scenario. Although generally reported as successful exercises, issues were identified with teleworking and the potential transshipping of documents.

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<sup>1</sup> The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayer accounts.



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### ***The Internal Revenue Service has actively communicated information to employees on the potential implications of a pandemic outbreak***

The IRS first responded to the potential of a pandemic outbreak in 2006. An internal Web site was established, and information was published and distributed to employees. With the advent of the 2009-H1N1 threat, the IRS began a series of employee emails and notices, as well as establishing a Frequently Asked Questions page on the Web site. The pandemic Web site is extensive and continues to be updated as needed.

Examples of the information on the Pandemic Web site:

- Links to Flu.gov, Centers for Disease Control, Office of Personnel Management, Health and Human Services and World Health Organization pandemic guidance;
- IRS Protocol for Reporting Infectious Disease Process;
- IRS Document 12427: “*Preparing for Pandemic Influenza*”;
- The *National Strategy for Pandemic Influenza*;
- Information on vaccines and vaccinations; and,
- Frequently Asked Questions (questions submitted by IRS employees).

In addition to the general information published for all employees, the IRS' Human Capital Office published guidance for IRS managers on October 1, 2009. This document was designed to reflect direction provided by the Office of Personnel Management and Department of the Treasury as well as IRS policy. Relevant links to reference sources were provided along with fact sheets on pertinent human capital issues. Points of contact were included on each fact sheet. The document is intended to serve as a reference tool that should answer most questions and provide instructions on where to find more in-depth information. Managers were encouraged to maintain a copy of this document for reference.

### ***The Internal Revenue Service has taken steps to prioritize work and essential operations in the event of a pandemic outbreak***

The IRS has established a Pandemic Influenza Working Group, representing major management functions of the IRS that would be involved with a pandemic outbreak. In addition to the Pandemic Influenza Working Group, the pandemic has been addressed by the Emergency Management Executive Steering Committee.

Emergency procedures for a pandemic outbreak have been incorporated into the IRS' COOP, in an appendix entitled, “Pandemic Influenza COOP.” The COOP plan outlines the priority of work and mission essential functions, the continuity of leadership, notification procedures, vital records, and other recovery procedures. Mission essential functions are those functions that enable IRS to provide vital services, exercise civil authority, maintain the safety of the public, and sustain the industrial and economic base during an emergency.



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The priority of work is outlined in the IRS' "critical business processes" and includes:

- Processing remittances;
- Processing tax returns;
- Processing refunds;
- Responding to inquiries;
- Detecting and stopping fraudulent returns;
- Issuing tax payer notices; and,
- Developing and delivering taxpayer forms and publications.

In addition, a template has been published for IRS functions to incorporate similar information in local COOP plans across the IRS. There are in excess of 2,500 of these plans, as each function in each office has their own plans.

### **Seasonal and pandemic vaccinations will be provided for employees**

Each year, the IRS provides free influenza vaccinations to interested employees for the recurring "seasonal" flu. The vaccinations are administered under the guidance of Federal Occupational Health using the criteria developed by the Centers for Disease Control and Prevention. This year, seasonal flu shots began on October 1, 2009.

A vaccine for the 2009-H1N1 will also be available and provided to employees. However, the H1N1 vaccine will be distributed to all interested employees over the course of several months, since the initial quantities of the vaccine will be limited. Vaccinators were instructed by the Center for Disease Control to target the subgroups for whom the risk of complications is greatest. Thereafter, vaccine would be produced on a continual basis and be available to anyone who wants and needs it.

The unavoidable delays in administering the vaccine cannot be controlled by the IRS, but may place individual employees at risk of contracting the virus before the vaccine is available. Employees have been advised that they may also get the H1N1 vaccine through local sources including doctors, public health units, etc.

### ***Recommendation***

**Recommendation 1:** The Chief, Agency-Wide Shared Services should take immediate steps to finalize the items "in process" and address the items in the HSC checklist not yet completed.

**Management's Response:** IRS management agreed with the recommendations. The Director, Physical Security and Emergency Preparedness, Agency-Wide Shared Services has taken action to complete the Homeland Security Council checklist items that were in progress and not completed at the time we issued our draft report. The actions taken are reflected in detail in Management's complete response to the draft report, included as Appendix V.



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### ***Other Implications of a Potential Pandemic Need to be Reviewed at Field Offices***

Although the IRS has addressed the pandemic checklist, communicated information to employees, and taken steps to protect the health and safety of IRS employees, there were additional aspects of a potential outbreak that the Treasury Inspector General for Tax Administration determined required additional review. This includes the IRS' ability to fully use telework in the context of a pandemic; contingencies if a field office<sup>2</sup> or campus has to completely close down due to expected high absenteeism; and, the tests, training and exercises related to local COOP and business continuity plans. We conducted additional field work and will issue a separate report with our assessment of these three areas.

#### **Teleworking**

The ***Implementation Plan*** references the benefits of using telework to slow the spread of disease by keeping face-to-face contact to a minimum (often referred to as "social distancing") while maintaining operations as close to normal as possible. Telework can also help agencies retain functionality as infrastructure issues and other challenges make the main worksite difficult to access.

The Office of Personnel Management suggests that the key to successful use of telework in the event of a pandemic health crisis is an effective routine telework program. As of September 15, 2009, the IRS reported that it had 95,625 employees. Of this population, 23,281 (24 percent) are approved teleworkers, that is, they have all of the hardware, software, and training that they need as well as a valid telework agreement approved by their manager. This leaves three-fourths of the IRS workforce that does not presently have the capability to telecommute.

#### **Contingencies if a field office or campus has to shut down**

The IRS has considered the "worst case scenario" of completely closing an office or campus. According to the Federal Emergency Management Agency, the IRS can expect up to 40 percent of the staff may be absent for periods of 2 weeks at the peak of a pandemic wave with lower levels of staff absent for a few weeks on either side of the peak. The absenteeism can be the result of illness, the need to care for sick family members, or simply fear of contracting the flu.

As the typical flu season runs from November to March, this has the potential to impact the 2010 filing season, when the largest numbers of returns being processed also usually occurs in March. The IRS has existing procedures and experience in shipping returns from one processing

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<sup>2</sup> A field office is any office of the IRS not located at a campus or the National Headquarters.



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campus to another. However, these procedures have not been employed or tested for the larger volumes that would result if a campus was shut down completely.

### **Tests, Training, and Exercises**

As discussed above, the IRS has participated in exercises over the past several years in preparation for a pandemic influenza emergency. The IRS identified issues related to transshipment of returns and teleworking which the Treasury Inspector General for Tax Administration will review in more detail.



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### **Appendix I**

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

Our objective was to determine if the IRS had met the various requirements directed to Federal agencies in preparing for a potential outbreak of a pandemic influenza like the H1N1 virus. To accomplish this objective we:

- I. Interviewed key responsible individuals:
  - A. Physical Security and Emergency Preparedness.
  - B. Human Capital Office.
  - C. Modernization and Information Technology Services.
- II. Reviewed the IRS's COOP, primarily as they relate to a pandemic influenza outbreak:
  - A. Reviewed the IRS National Headquarters COOP.
  - B. Reviewed the template for pandemic appendixes to local IRS COOP plans.
  - C. Reviewed other IRS Business Continuity Plans as applicable on an ad hoc basis.
- III. Used the Homeland Security Council's ***Key Elements of Department Influenza Plans***: (checklist) as a template to assess the IRS's planning efforts.

For each line item in the checklist we:

- A. Determined the responsible IRS function.
- B. Matched the line item to the corresponding element in either the COOP, or other relevant documentation.
- C. Obtained and reviewed supporting documentation.
- D. Followed up with interviews of responsible individuals.



***Inspection of the Internal Revenue Service's Pandemic Influenza  
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**Appendix II**

***Major Contributors to This Report***

Kevin P. Riley, Director  
Mark Anderson, Program Analyst  
David Brown, Program Analyst



## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

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### **Appendix III**

### ***Report Distribution List***

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Assistant Deputy Commissioner for Operations Support OS  
Chief, Agency-Wide Shared Services OS:A  
Chief, Human Capital Officer OS:HC  
Director, Physical Security and Emergency Preparedness OS:A:PSEP  
Director, Workforce Progression and Management OS:HC:WRT  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaisons:  
    Chief, Agency-Wide Shared Services OS:A  
    Chief, Human Capital Officer OS:HC



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### **Appendix IV**

#### ***Checklist Items Determined to be "Not Applicable"***

***A.5b: Has the agency, working through the Federal Executive Board, the DHS National Operations Center, other Federal agencies, and the communities in which the agency is located, aligned its plan and implementation of the plan (e.g., altering operations, flexible work schedules, sick leave, social distancing, telework, shutting down operations in affected areas, etc.) with The Community Strategy for Pandemic Influenza Mitigation? [1]***

We are not able to assess this element since it would depend on conditions at each local office.

***A.6: Has the agency (through the Federal Executive Board and/or other Federal agencies, where applicable) ensured that its plans accommodate local response plans by:***

- ***Accounting for likely employee absenteeism for those who must mind school age children due to potential school closures? [2]***
- ***Accounting for likely employee absenteeism for those who must stay home due to their own illness, illness of a household member, and/or to provide care for other ill individuals? [3]***

We are not able to assess these elements since it would depend on local response plans. However, the IRS has considered these scenarios in overall planning and they are addressed in the Human Capital Office managers' document.

***B.4c: Has the agency planned to sustain essential services and functions during a pandemic influenza outbreak, under the following scenarios: Broad-based implementation of community mitigation measures as outlined in the Community Strategy for Pandemic Influenza Mitigation? [4]***

We are not able to assess this element since it would depend on local incident management plans. However, the IRS has considered this scenario in overall planning.

***B.7: As appropriate, has the agency initiated pre-solicited, signed, and standing agreements with contractors and other third parties to ensure fulfillment of mission essential requirements, including contingencies for backup should primary suppliers***



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***or contractors be unable to provide required personnel, services, or supplies? [5]***

The IRS' Emergency Management had no input as they did not know of any "appropriate" situations where this would apply.

***H.4c: For hiring needs requiring OPM approval, have agency officials developed documentation and/or compiled information that can be used to immediately request approval in the event of a pandemic health crisis? [6]***

The IRS has no additional needs for hiring approvals.



## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

Appendix V

### ***Management's Response to the Draft Report***



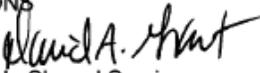
CHIEF  
AGENCY-WIDE  
SHARED SERVICES

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

NOV 13 2009

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR INSPECTIONS  
AND EVALUATIONS

FROM:

David A. Grant   
Chief, Agency-Wide Shared Services

SUBJECT:

Draft Interim Inspection Report – Inspection of the Internal  
Revenue Service's (IRS) Pandemic Influenza Preparedness Plan  
Weaknesses (IE-09-010)

Thank you for the opportunity to comment on the subject report. We are pleased that you recognize our many accomplishments in preparing for a potential pandemic outbreak.

We agree that Homeland Security Council (HSC) Guidance Checklist Items that were in progress should be finalized and the remaining items be addressed, and have done so accordingly. The actions taken and rationale for closure of the report's recommendation are reflected on the attached.

The IRS Pandemic Flu Program is a top priority for us due to its time sensitivity and our commitment to protect the health and safety of our employees while fulfilling our mission. As your report indicates, the IRS has actively communicated the information to employees regarding the potential implications of a pandemic outbreak, has taken steps to prioritize work and essential operations in the event of an outbreak, and is providing seasonal flu vaccinations and pandemic vaccinations, upon availability and established priorities, to employees.

Lastly, contrary to your report, during the Eagle Horizon 2009 exercise, the IRS introduced IRS-specific pandemic influenza-related events at two of its campus locations to test and validate the IRS emergency management and response capabilities, and raise awareness about how pandemic influenza-related emergencies, in addition to other disruptions, can impact IRS employees, operational capabilities, and technologies.

We appreciate the continued support and guidance that your team provides. If you have any questions, please contact me at (202) 622-7500, or a member of your staff may contact Norris Walker, Director, Physical Security and Emergency Preparedness, at (202) 622-4025. For matters concerning audit follow-up, please contact Larry Pugh, Agency-Wide Shared Services, Office of Strategy and Finance, at (202) 622-4541.

Attachment



## *Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan*

### **RECOMMENDATION #1:**

The Chief, Agency-Wide Shared Services, should take immediate steps to finalize the items "in process" and address the items in the HSC checklist not yet completed.

### **CORRECTIVE ACTION:**

We agree with the recommendation and have finalized the items in progress and addressed the remaining HSC checklist items. Actions taken and our rationale for closure of this recommendation are as follows:

#### **1) A. Plans and Procedures: Accounting for the needs of employees and stakeholders, including individuals with special needs and those with disabilities?**

In accordance with federal guidelines, all IRS emergency planning encompasses the entire workforce, which includes individuals with special needs and those with disabilities. The IRS influenza planning and preparations efforts are to ensure that we have measures in place to protect and provide for the safety and health of all IRS employees. The IRS has been proactive in coordinating and assessing the needs of its business, operating, and functional units to adequately respond to a pandemic influenza outbreak. Examples include: regular communications addressing the H1N1 flu, updating employees on the status of flu preparations, developing and disseminating FAQs, identifying links to pertinent web sites, and availability of free seasonal flu shots. Additionally, the IRS will be offering the H1N1 flu shot to its employees. Other measures taken include: posting guidance relating to the H1N1 flu outbreak, FAQs and links to additional information on the Physical Security & Emergency Preparedness web page, designating a mailbox **\*Ask PSEP** for employees to submit questions relating to the flu outbreak, and purchasing hand sanitizers, surface wipes, cleansers, and personal protective equipment (face masks and gloves).

#### **2) A. Plans and Procedures: Involving a cross section of individuals, including individuals with special needs and those with disabilities, in aspects of emergency preparedness?**

The IRS Emergency Management and Preparedness Working Group (EMPWG), is comprised of representatives from the business, operating, and functional units, and serves as a vehicle to help coordinate and facilitate IRS emergency management, continuity of operations, business resumption, disaster recovery, and related activities. The IRS Emergency Management and Preparedness Executive Steering Committee (EMPESC), is comprised of executives who represent the business, operating, and functional units, provides leadership, guidance and direction on Service-wide emergency management and preparedness to the EMPWG. The Pandemic Influenza Working Group (PIWG) is a cross-functional group that includes representatives from senior management, emergency management, continuity of operations, human capital, communications, and information technology. The IRS formed these three groups to ensure business units are fully engaged and are aware of the requirements of continuity planning which includes the Homeland Security Checklist items requiring inclusion of individuals with special needs and disabilities.



## ***Inspection of the Internal Revenue Service's Pandemic Influenza Preparedness Plan***

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### **3) A. Plans and Procedures: Making plans and subsequent communications accessible to and usable by all employees and stakeholders, including those with special needs and those with disabilities?**

The IRS continues to make a concerted effort to make pertinent plans, procedures and communications accessible to all personnel and managers who ensure that this information is available to employees who do not have access to the IRS intranet. The IRS strives to meet all requirements of section 508 of the Rehabilitation Act Amendments of 1998 (29 U.S.C. 794) and ensures that postings to the IRS web pages are 508 compliant.

### **4) Plans and Procedures: Before a pandemic, has the agency surveyed employees with an ADA/Rehabilitation Act-compliant questionnaire or other tool in order to estimate employee absenteeism levels or need for telework resources during a pandemic, or otherwise developed plans for assessing the need for telework resources?**

The IRS will use the rate of employee absenteeism to assist in determining the health of the employee population and to support decisions to implement additional disease prevention methods. Because of the likely occurrence of flu-like illnesses and the possibility of these illnesses reaching a high level, IRS will track absenteeism and once the level of employee absenteeism is nearing 30% of the IRS population, take additional actions, if warranted.

### **5) H.1 General Human Capital: Has the agency discussed the effect of pandemic related human capital issues with its procurement and contract workforce (including contract workers who are co-located with or routinely work at the same worksite as Federal employees, as well as those who are not co-located with Federal employees)?**

The IRS has distributed pandemic influenza information, to include H1N1, to its population in the broadest manner possible. IRS employees and on-site contractors have the same access to media venues, protective equipment and pandemic influenza information marketing strategies. As applicable, IRS business units address their contract workforce support in their continuity/business resumption plans. Moreover, the Office of Procurement has membership on the PIWG which promotes facilitation of specific information to the contract workforce, if required. At present, there have been no significant changes in procurement procedures related to a potential pandemic event, and in such instances, the contract workforce would be subject to their parent company human capital policies.

### **6) H.5 Telework and Information Technology Capabilities: Has the agency telework coordinator been provided with training and resources necessary to ensure effectiveness and included the telework coordinator in emergency planning?**

The IRS' telework program is assigned to the HCO, Workforce Progression and Management Division (WPMD). The Associate Director, WPMD, Compensation Branch and two WPMD senior specialists have been members of the Pandemic Influenza Working Group (PIWG) since its inception. It is clearly understood that these individuals



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provide advisory assistance and coordinate pandemic-related WPMD programs, including leave, hours of work, health benefits, telework, and the employee assistance program, and also coordinate pandemic planning efforts for all of HCO. In addition, the IRS telework program manager has been an active participant in the monthly PIWG meetings.

**7) H.6 Safety and Health for Employees and their Families: Based on public health guidance, such as issued by CDC, has the agency established policies for restricting work-related travel to geographic areas affected by a pandemic health crisis and monitoring employees returning from affected areas?**

The IRS Human Capital Planning for Pandemic Health Crisis document was updated on November 6, 2009, to include policy and guidance for restricting work-related travel to geographic areas affected by a pandemic-related health crisis and monitoring employees returning from affected areas. The policy and guidance include prompt notification of employees and managers regarding the most current information on public health guidance, and provides additional information to employees and managers regarding steps that travelers should take if they become ill while traveling during current pandemic influenza-related conditions. If the flu outbreak becomes more severe, the IRS will increase social distancing, including cancelling non-essential face-to-face meetings and non-essential business travel, and increase the use of conference calls, Internet-based meetings, and telework.

**8) I. Test, Training and Exercise: Has the agency conducted pandemic influenza-related exercises (involving essential personnel, managers, senior leadership, and contract support) to examine the impact of a pandemic on agency's ability to carry out essential functions?**

The IRS has conducted a number of pandemic influenza-related tabletop exercises, involving a cross-section of personnel since 2006. During FY 2009 pandemic influenza-related exercises were conducted by various organizational components (e.g., IRS headquarters management, campuses located in Andover, Kansas City, Memphis, and Ogden, and other functional units.) IRS has a documented Multi-Year Exercise Plan that includes the exercise schedule which provides graphic illustration of proposed activities for the years 2010-2012. The Business Continuity Test and Exercise Plan for FY 2010 includes an annual pandemic influenza-related tabletop exercise to be conducted by IRS organizations to ensure that they understand their pandemic plans.

**9) Test, Training and Exercise: Has the agency developed processes to evaluate program plans, procedures, and capabilities through periodic reviews, testing, post-incident reports, lessons learned, performance evaluations, and exercises?**

The IRS has assembled a team to determine IRS' capability to continue its critical business processes (essential functions) during a pandemic influenza outbreak. The team is visiting the four major business units (Wage & Investment (W&I), Small Business/Self-Employed (SB/SE), Large & Mid-Size Business (LMSB), Tax Exempt & Government Entities (TE/GE), and the Modernization & Information Technology Services (MITS), Chief Financial Officer, and Chief Counsel organizations), to assess and validate the effectiveness of their Business Resumption/Continuity plans. The



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methodology used to conduct the reviews includes: review of FY2009 After-Action Reports (AAR) from Integrated Tabletop Exercises, review of Business Resumption/Continuity plans for specific plan components, and validation of Business Resumption/Continuity plans via tabletop exercises. The final report on the state of readiness will be developed by December 4, 2009.

**10) Test, Training and Exercise: Has the agency developed processes to ensure that corrective action is taken on any deficiency identified in the evaluation process and to revise at a minimum the relevant policy(ies), guidance, personnel, procedures, training, equipage, facilities, as well as plan(s)?**

The IRS Multi-Year Exercise Plan includes After-Action Requirements which include: conducting an exercise, review and discussion, evaluating and measuring success of the exercise, documenting results of the exercise, and developing business continuity after action reports, and developing an improvement plan.

**IMPLEMENTATION DATE:** Completed 11/6/09

**RESPONSIBLE OFFICIAL:**

Director, Physical Security and Emergency Preparedness, Agency-Wide Shared Services