



**Treasury
Inspector
General for
Tax
Administration**

Issued on January 10, 2012

**INTERNAL REVENUE SERVICE CONTRACT SECURITY
GUARD WORKFORCE INSPECTION**

WHAT TIGTA FOUND

TIGTA found that the IRS generally has controls in place to ensure security guards are suitable for employment in IRS facilities and that most Contracting Officer's Technical Representatives assigned to the guard contracts were properly appointed and certified. While no systemic issues regarding the on-site administration of contract security guards exist, the lack of controls in some areas prevented the IRS from accurately and timely identifying the population of security guards working under IRS contracts. Additionally, Contracting Officer's Technical Representatives allowed several security guards to work in some IRS facilities without escorts before receiving staff-like access (the ability for contract employees to enter an IRS owned or controlled facility without an IRS escort), or after re-investigations required to maintain access to IRS facilities were overdue. Lastly, in one unique instance, guards hired to escort IRS employees outside one Federal building were not subject to normal screening procedures.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/iereports/2012reports/2012ier002fr.pdf>

Inspections and Evaluations

Highlights

Highlights of Report Number: 2012-IE-R002 to the Internal Revenue Service Deputy Commissioner for Operations Support.

WHY TIGTA DID THIS STUDY

This project was initiated to determine whether the Internal Revenue Service (IRS) completes steps to provide a reasonable level of assurance that its contract security guard workforce is suitable for employment at IRS facilities and whether responsible IRS personnel are qualified to oversee the day-to-day operations of the security guard contracts assigned to them.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Director, Physical Security and Emergency Preparedness, develop, validate, and maintain a comprehensive listing of contract security guards; and require Office of Personnel Management background investigations for all contract security guards regardless of the type of service provided. TIGTA further recommended that the Director develop procedures that require Contracting Officer's Technical Representatives to obtain and maintain records to document that contractors without staff-like access are properly escorted while in IRS facilities; follow up on the results of requests for new investigations for contractor employees; and remove contractors from duty who fail to provide information required for the new investigations. Lastly, TIGTA recommended that the Director periodically issue memoranda to remind all Contracting Officer's Technical Representatives to adhere to internal procedures related to managing contract security guards.

IRS management agreed with our recommendations, and initiated or plans to initiate processes designed to improve oversight and provide assurance that security guards are suitable for employment in IRS facilities.