
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*Inspection of the Submission Processing
Centers' Mailroom Screening
Procedures for Hazardous Material*

December 13, 2013

Reference Number: 2014-IE-R004

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

Redaction Legend:

2f=Law Enforcement risk circumvention of Agency statute

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

December 13, 2013

MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

FROM:

R. David Holmgren
R. David Holmgren
Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Inspection Report – Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material (# IE-13-009)

This report presents the results of our inspection to determine whether policies, procedures, and guidance in place to detect and minimize the effects of explosives, hazardous material, and other suspicious mail submitted to the Internal Revenue Service's (IRS) submission processing centers (centers) are sufficient and effective.

Synopsis

The Director, Physical Security and Emergency Preparedness (PSEP), within the IRS's Agency-Wide Shared Services (AWSS), is responsible for providing comprehensive IRS-wide physical security and emergency preparedness programs to protect IRS employees, facilities, operations, and information in support of the IRS mission and tax administration. The Director, PSEP, is also charged with informing, educating, assisting, and coordinating preparedness and response activities.

In general, the two IRS centers inspected during this review have controls in place to detect and minimize the effects of explosive and hazardous material submitted via mailrooms; however, additional controls should be considered to improve procedures and ensure effective screening measures are available throughout the year. We found that procedures were generally consistent and effective in identifying, reporting, and responding to suspicious packages and unknown substances.

The centers each have an Explosive Detection Dog Program in place that the centers use to screen suspicious mail and packages for explosives ***** ** *2f*** ***** ***; however,



Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material

the Internal Revenue Manual¹ does not specify whether the Explosive Detection Dog Program be available all year long. We also found that while both centers had x-ray machines, **** ** **
*** ** * ***** ** ***** ** ***** ** ***** ** ***** ** ***** ** *****
***** ** ***** ** ***** ** ***** ** ***** ** ***** ** *****2f*. ** ***** **
*** ***** ** ***** ** ***** ** ***** ** ***** ** ***** ** *****
*** ***** ** ***** ** ***** ** ***** ** *****

For the facilities included in our inspection, the IRS followed proper procedures for reporting suspicious packages or unknown substances to PSEP personnel, and local enforcement and emergency authorities were notified and responded accordingly. We also found that IRS personnel receive annual safety training that encompasses several safety topics, which includes identifying and responding to potential hazardous material and suspicious mail and packages.

We found that the centers were inconsistent with regard to displaying signs in and around loading docks and mailrooms to increase hazardous material awareness and reminding employees of incident reporting procedures. We also found that one location, * ***** **2f***** ***, received its mail directly from the U.S. Postal Service and small package carriers,² which directly contradicted the PSEP office's findings in that facility's security risk assessment. According to the risk assessment, the center receives, screens, and then forwards the mail to the post of duty. The post of duty does not have an Explosive Detection Dog Program or an x-ray machine available to screen parcels. Additionally, the mailroom within the post of duty shares the facility's heating, ventilation, and air-conditioning system, which would further complicate response and containment efforts if an actual hazardous material incident were to occur.

Recommendations

We recommended that the Chief, AWSS, implement IRS-wide regulations for minimum mail screening requirements to ensure policies and supplemental screening procedures are available throughout the year. We also recommended that the Chief, AWSS, supplement hazardous material awareness, incident reporting, and training programs by hanging posters and other signs in and around IRS mail receiving and processing areas reminding personnel of hazardous material threats and known identifiers.

Lastly, we recommended that the Chief, AWSS, (1) verify whether IRS posts of duty receive their mail via contract couriers from larger IRS facilities or directly from the U.S. Postal Service and small package carriers, (2) ensure that procedures are in place to increase awareness and readily identify explosives, hazardous material, and suspicious mail that can be delivered directly

¹ The Internal Revenue Manual is the IRS's primary official source of instructions to staff relating to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.
² Small package carriers are United Parcel Service Inc., FedEx Corp., and like companies.



Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material

to these facilities, and (3) take corrective actions to mitigate risks posed by stand-alone mailrooms, in IRS posts of duty, that are connected to the building's heating, ventilation, and air-conditioning system.

Response

IRS management agreed with the recommendations in our report. The IRS plans to implement regulations for minimum mail screening requirements based on facility security level and plans to increase employee hazardous material awareness, incident reporting, and training programs by hanging posters and other signs in and around IRS mail receiving and processing areas. Additionally, the IRS plans to recertify whether IRS posts of duty receive their mail via contract couriers, the U.S. Postal Service, or small package carriers. Following this recertification, the IRS plans to ensure that procedures are in place to increase awareness and readily identify explosives, hazardous material, and suspicious mail that can be delivered directly to these facilities. Lastly, the IRS plans to mitigate risks posed by stand-alone mailrooms that are connected to a building's heating, ventilation, and air-conditioning system. Management's complete response to the memorandum is included in Appendix V.

Please contact me at (202) 927-7048 if you have questions or Kevin P. Riley, Director, Office of Inspections and Evaluations, at (972) 249-8355.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Table of Contents

BackgroundPage 1

Results of ReviewPage 3

 Additional Controls Should Be Implemented to
 Mitigate RisksPage 3

Recommendations 1 and 2:Page 6

 Mail Delivery Variations May Result in Less Effective
 or No Mail ScreeningPage 8

Recommendation 3:.....Page 9

Recommendations 4 through 5:.....Page 10

Appendices

 Appendix I – Detailed Objective, Scope, and MethodologyPage 11

 Appendix II – Major Contributors to This ReportPage 13

 Appendix III – Report Distribution ListPage 14

 Appendix IV – Internal Revenue Service Posts of Duty InspectedPage 15

 Appendix V – Management’s Response to the Draft ReportPage 16



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Abbreviations

AWSS	Agency-Wide Shared Services
EDDP	Explosive Detector Dog Program
HAZMAT	Hazardous Material
HVAC	Heating, Ventilation, and Air Conditioning
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISC	Interagency Security Committee
PSEP	Office of Physical Security and Emergency Preparedness
SAMC	Situation Awareness Management Center
TIGTA	Treasury Inspector General for Tax Administration
USPS	United States Postal Service



Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material

Background

Tax administration is of vital importance to the economy of the United States, and the deliverance and receipt of mail and packages provide a crucial means for the exchange of tax and other financial information between the Internal Revenue Service (IRS) and taxpayers. Mailroom screening and handling processes must be able to identify threats and hoaxes to eliminate or mitigate the risk they pose to the IRS, its employees, and daily operations. According to the Interagency Security Committee's¹ (ISC) report, *Best Practices for Mail Screening and Handling Processes: A Guide for the Public and Private Sectors*, a wide range of chemical, biological, radiological, nuclear, or explosive potential threats can be introduced into an organization by way of the mail center. These threats can be both dangerous and disruptive.²

The Director, Physical Security and Emergency Preparedness (PSEP), within the IRS's Agency-Wide Shared Services (AWSS), is responsible for providing comprehensive IRS-wide physical security and emergency preparedness programs to protect IRS employees, facilities, operations, and information in support of the IRS mission and tax administration. The Director is also charged with informing, educating, assisting, and coordinating preparedness and response activities.

Per Internal Revenue Manual (IRM)³ 10.2.8, *Physical Security Incident Reporting*, in order to provide adequate response measures, it is necessary to develop sound incident reporting procedures that will ensure an immediate and effective response to physical incidents and "... all significant, unusual, and potential incidents or situations affecting or which may affect the operations of the IRS will be reported as quickly as possible to the Situation Awareness Management Center (SAMC) and PSEP Staff." Local incident reporting procedures shall be developed at all IRS facilities for notification of appropriate authorities for response (*i.e.*, Federal Protective Service, local enforcement and emergency authorities, IRS Criminal Investigation, Treasury Inspector General for Tax Administration (TIGTA) Office of Investigations, *etc.*). At a minimum, incidents and emergencies that shall be reported include any situation or condition in or around an IRS facility that could deny access, cause harm to employees, or damage IRS facilities and property. IRM 10.2.8.7 lists several types of incidents that should be reported to

¹ The ISC was established by Exec. Order No. 12977, 60 Fed. Reg. 54,411 (Oct. 1995), to enhance the quality and effectiveness of security in and protection of buildings and nonmilitary Federal facilities in the United States—whether owned, leased, or managed by the Government.

² U.S. Department of Homeland Security, ISC, *Best Practices for Mail Screening and Handling Processes: A Guide for the Public and Private Sectors* (Sept. 2012). This report is a guide designed to provide a framework for understanding and mitigating risks posed to an organization by the mail and packages it receives and delivers.

³ The IRM is the IRS's primary official source of instructions to staff relating to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

the SAMC. Incident reporting serves as a reactive measure to identifying and managing incidents or situations affecting or which may affect the operations of the IRS.

The IRS uses contract explosive detector dog teams at IRS facility access points in order to proactively identify and respond to potential explosive threats; however, these contract services are not available at all IRS facilities. Per IRM 10.2.12, *Security Guard and Explosive Detector Dog Services and Programs*, the primary mission of the Explosive Detector Dog Program (EDDP) is to provide explosive detection services at IRS facilities by inspecting unsolicited high-risk mail and packages arriving at facilities. Its secondary mission is to inspect all other mail as well as conduct other routine inspections as time and availability permits. The secondary inspections can be accomplished between mail deliveries at vehicle entry points and in parking lots, trash bins, bushes, and/or interior/exterior common areas. Local policy and procedures will dictate the scope, locations, and specific post orders for secondary inspections.

This review was performed at the IRS submission processing centers (centers) and selected posts of duty and offices in Austin, Texas, and Fresno, California, in the Office of PSEP and the Office of Real Estate and Facilities Management during the period June through July 2013. The posts of duty inspected are listed in Appendix III. We conducted this inspection in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspections. Detailed information on our objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Results of Review

IRS submission processing centers and other facilities inspected during our review generally have controls in place to detect and minimize the effects of explosive and hazardous material (HAZMAT) submitted via mailrooms; however, additional controls should be considered to improve procedures and ensure effective screening measures are available throughout the year. The lack of controls in some areas may prevent the IRS from effectively and timely identifying explosives or HAZMAT entering IRS buildings and offices, resulting in possible disruptions to IRS operations, harm to IRS employees or visitors, or damage to IRS buildings.

Additional Controls Should Be Implemented to Mitigate Risks

We observed the receipt of mail and packages at two IRS centers located in Austin, Texas, and Fresno, California. Overall, we found that procedures were generally consistent and effective in identifying, reporting, and responding to suspicious packages and unknown substances; however, controls in some areas could be strengthened. In general, both centers received mail via loading docks colocated with the building's shipping and receiving area and Extraction department. These loading docks either restricted access to unauthorized persons or were located in a manner as to isolate the loading dock and reduce employee foot traffic. There is no requirement that mail and package processing areas have procedures in place to restrict access to only authorized persons. Also, where mail operations are not in a separate off-site location, the ISC's *Best Practices for Mail Screening and Handling Processes* states, "[... isolated on-campus] facilities significantly reduce the ability of a suspicious mail piece or package to disrupt organization operations for extended periods of time."⁴ The only exception to the procedures for receipt of mail was during peak season, when there is an abundance of incoming mail; one center has mail delivered to an off-site warehouse because the warehouse's larger loading dock can accommodate the amount of mail delivered.

Measures for screening mail and packages are adequate but require additional controls to mitigate risks

We found that the centers each have an EDDP that screens suspicious mail and packages for explosives ***** ** ** ** *****2f***** ***** ***** . Per the IRM, the primary mission of the EDDP is to provide explosive detection services by inspecting unsolicited high-risk mail and packages arriving at IRS facilities* ***** ** ** ** ** ***** ***** ** ***** ** *****5 ***** ** ***** ***** ** ***** ***** ***** may increase

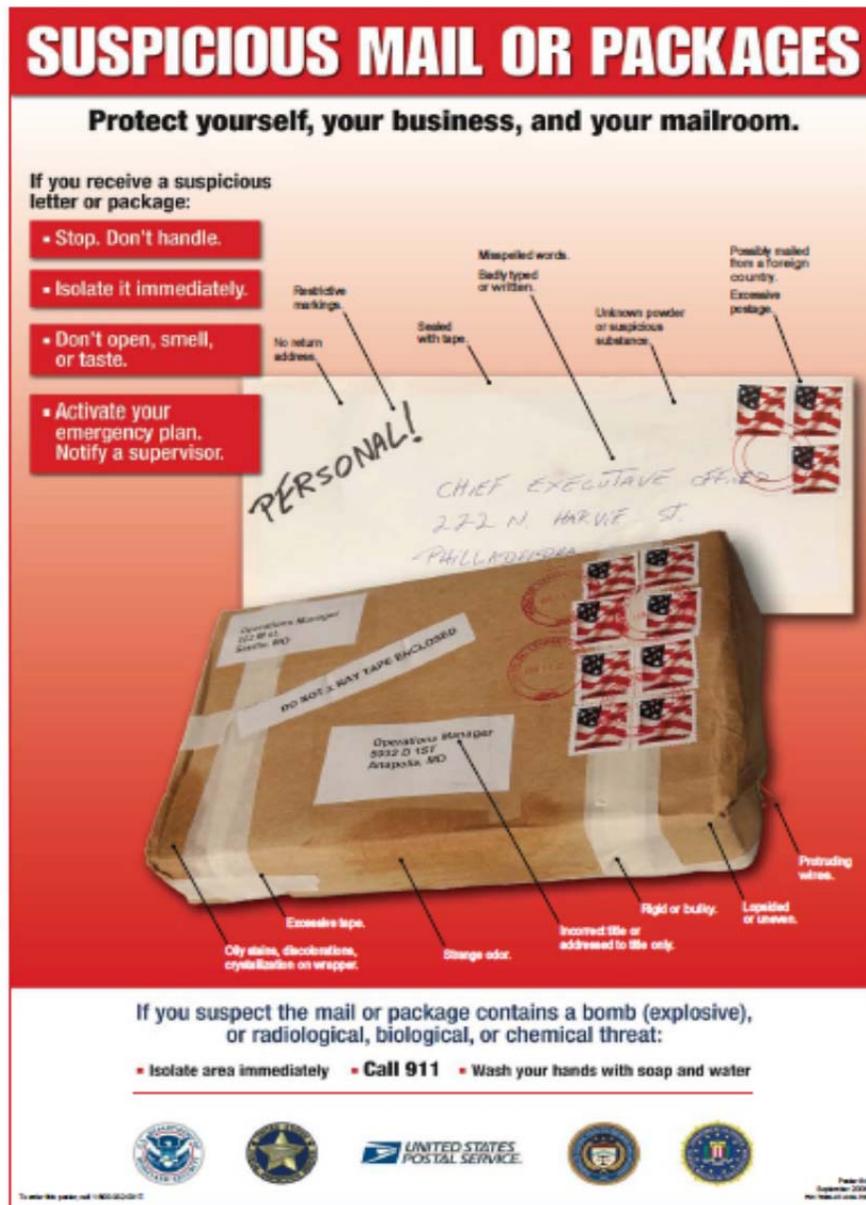
⁴ U.S. Department of Homeland Security, ISC, *Best Practices for Mail Screening and Handling Processes: A Guide for the Public and Private Sectors*, p.17 (Sept. 2012).

⁵ IRM 10.2.12.9 (Oct. 21, 2008).



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Figure 1: Suspicious Mail or Packages, USPS Poster No. 84



Source: USPS.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Recommendations

The Chief, AWSS, should:

Recommendation 1: Implement IRS-wide regulations for minimum mail screening requirements to ensure policies and screening procedures are available throughout the year.

Management's Response: IRS management agreed with this recommendation. The Chief, AWSS, plans to develop and issue a memorandum to all IRS employees and contractors involved in handling mail that will outline the screening requirements for their designated Facility Security Level. The IRS also plans to provide the ISC standards to mailroom personnel in facilities designated as Facility Security Level I and II.

Recommendation 2: Consider hanging posters and other signs in and around IRS mail receiving and processing areas to help increase awareness of HAZMAT and remind employees of incident reporting procedures.

Management's Response: IRS management agreed with this recommendation. The Chief, AWSS, plans to ensure that HAZMAT signs and posters on proper mail handling are posted throughout all IRS mail receiving and processing areas. Additionally, the IRS will develop and issue a memorandum to mailroom personnel as a reminder of the guidance available on the handling of suspicious packages and proper incident reporting procedures.

Incident reporting and response procedures are effective

The Director, PSEP, is responsible for providing comprehensive IRS-wide physical security and emergency preparedness programs to protect IRS employees, facilities, operations, and information in support of the IRS mission and tax administration. As such, the PSEP office is required to provide managers and designated officials with a listing of officials and phone numbers to report incidents at their location.⁸ We found that local PSEP territory managers instruct managers to contact the centers' Central Security Control Consoles (CSCC) to report suspicious packages and possible HAZMAT incidents where IRS employees cannot identify the substance as nonhazardous. In both locations, the CSCC was provided a current listing of enforcement and emergency authorities to contact in the event a suspicious package or unknown substance is discovered in and around the IRS's facilities. Although a slight deviation from the requirement in the IRM, this process reduces the need to continually provide numerous IRS managers and officials with a current listing of enforcement and emergency authorities to contact, and instead managers need only contact the center's CSCC, which reports directly to PSEP officials, to initiate HAZMAT response procedures.

⁸ IRM 10.2.8.5 (Sept. 30, 2008).



Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material

Incident reporting serves as a reactive measure to identifying, managing, and responding to incidents or situations affecting or which may affect the operations of the IRS by way of denying access to facilities, causing harm to employees, or damaging IRS facilities and property. Per the IRM, "... all significant, unusual, and potential incidents or situations affecting or which may affect the operations of the IRS will be reported as quickly as possible to the SAMC and PSEP Staff."⁹ Also, per the IRM, local incident reporting procedures will be established at all IRS facilities for notification of appropriate authorities for response (*i.e.*, Federal Protective Service, local enforcement and emergency authorities, IRS Criminal Investigation, TIGTA Office of Investigations, *etc.*).¹⁰ IRM 10.2.8.7 lists several types of incidents that should be reported to the SAMC. HAZMAT, bomb threats, suspicious packages, and threats against IRS employees are just some of the incidents that are listed.

Our office reviewed incident reports that were reported to the SAMC during the period January 2012 through June 2013 for the two centers and six other IRS posts of duty in the surrounding area (three additional posts of duty per center location). We found that during this time period, seven incidents related to potential HAZMAT and suspicious packages were reported. In six of seven reported incidents, the package or unknown substance was found to be nonhazardous. One incident was not centralized in the mailroom, and dealt with a vagrant leaving behind a personal item (a backpack). In this case, the vagrant returned and retrieved the backpack; per the SAMC report, TIGTA officials were on site and the PSEP office was notified. According to information obtained from the SAMC, all incidents were reported in accordance with IRS procedures for reporting the suspicious package or unknown substance to PSEP personnel and the appropriate local enforcement and emergency authorities were notified and responded.

Personnel receive training on identifying and handling suspicious mail

ISC standards require all personnel who receive and process mail to receive, at a minimum, annual training on identifying and handling suspicious mail and packages.¹¹ We found that IRS permanent and seasonal employees receive annual safety training that encompasses several safety topics, to include identifying and responding to potential HAZMAT and suspicious mail and packages.

At one center, we found that local PSEP officials staged three mock HAZMAT response drills where IRS employees, local enforcement and emergency authorities, and TIGTA investigators all participated. Only key personnel were aware the drill was staged. This allowed IRS managers at the location to gauge how well IRS employees were familiar with incident reporting and responding to HAZMAT incidents. The mock drills captured events from the opening of a

⁹ IRM 10.2.8.5 (Sept. 30, 2008).

¹⁰ IRM 10.2.8.6 (Sept. 30, 2008).

¹¹ ISC report, *Best Practices for Mail Screening and Handling Processes: A Guide for the Public and Private Sectors* (2012), p.34.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

letter with an unknown substance through to emergency personnel donning protective HAZMAT suits, setting up decontamination tents, and having “infected” employees take simulated decontamination showers.

Mail Delivery Variations May Result in Less Effective or No Mail Screening

The procedures and controls in place for identifying, reporting, and responding to HAZMAT incidents at the centers were our main focus; however, during the course of this inspection we identified an IRS post of duty that had inadequate procedures and controls in this area. Our initial inspection plans did not include inspecting these processes at the surrounding IRS posts of duty because IRS security risk assessments, prepared by the PSEP office, stated that posts of duty in the vicinity of the centers received their mail and packages via an IRS contract courier service *after* the centers received and inspected the mail. However, we found that one location* * * * * **2f* * * * * received its mail directly from the USPS and small package carriers.¹² Further, the facility does not have procedures or equipment in place to inspect incoming packages for the possible presence of explosive material, *e.g.*, the facility does not have an EDDP or an x-ray machine available to screen parcels. Our observations contradict some of the information contained in the PSEP office’s most recent risk assessment of this facility.

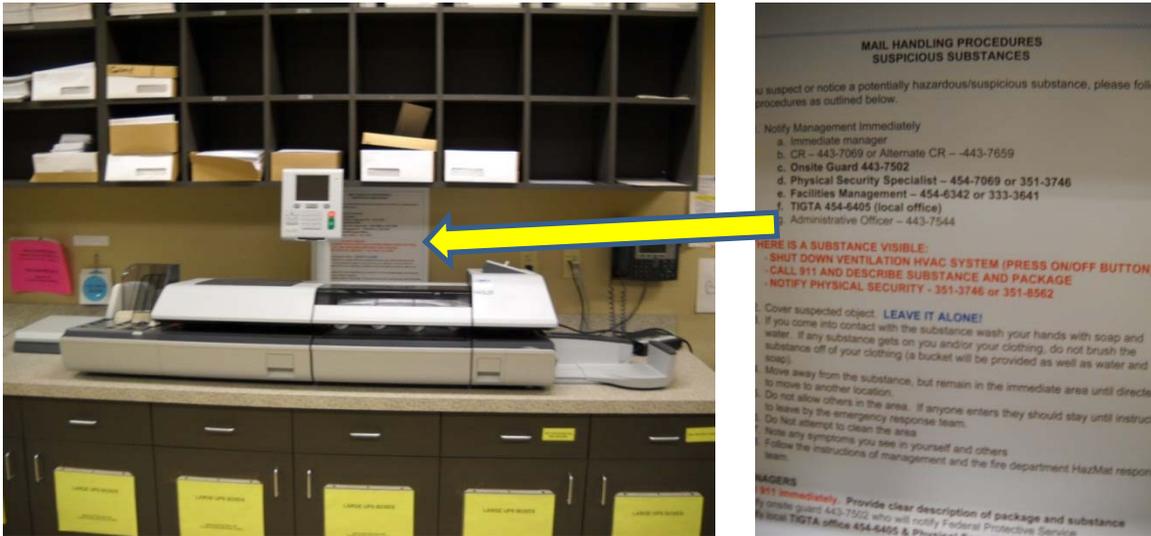
Additionally, there were no posters or signs in the mailroom that could remind IRS employees to be cognizant of suspicious mail and packages. There is a small poster titled *Mail Handling Procedures/Suspicious Substances* that outlines who the IRS employees should contact and what they should do if a suspicious package is received or unknown substance is discovered; however, the poster is barely visible because it has been placed against the wall, underneath a wall cabinet, with a large piece of mailroom equipment in front of it (see Figure 2).

¹² Small package carriers are United Parcel Service Inc., FedEx Corp., and like companies.



Inspection of the Submission Processing Centers' Mailroom Screening Procedures for Hazardous Material

Figure 2: IRS Post of Duty Mail Handling Procedures Blocked



Source: TIGTA Hazardous Materials Screening Inspection.

We also found that the mailroom shared the facilities' heating, ventilation, and air-conditioning (HVAC) system with other offices, which would further complicate response and containment efforts if an actual biological or chemical HAZMAT incident were to occur. The aforementioned poster outlining handling and reporting procedures informs the discovering employee to turn off the HVAC system by pressing the on/off button; however, there is no such button present inside the room. The ISC considers a separate HVAC system a best practice for this type of mailroom; however, a separate ISC standard identifies the baseline level of protection for this facility's determined security level would not require any special measures to mitigate risks posed from biological and chemical agents to the HVAC.¹³

During a review of SAMC incident reports for the period January 2012 through June 2013 for this facility, we found that only one mailroom incident had been reported to the SAMC. The material in this incident was found to be nonhazardous.

Recommendations

The Chief, AWSS, should:

Recommendation 3: Verify whether or not IRS posts of duty receive their mail via contract courier from larger IRS facilities or directly from the USPS and small package carriers.

¹³ U.S. Department of Homeland Security, ISC, *Best Practices for Mail Screening and Handling Processes: A Guide for the Public and Private Sectors* (Sept. 2012), and *Physical Security Criteria for Federal Facilities: An Interagency Security Committee Standard* (April 2010) (for Official Use Only).



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Management's Response: IRS management agreed with this recommendation. The Chief, AWSS, noted that the IRS had previously verified whether IRS centers and field offices nationwide received mail deliveries via courier services or directly from the USPS or small package carriers. The IRS plans to recertify and document mail delivery methods for each location.

Recommendation 4: Ensure procedures are in place to increase awareness and readily identify explosives, HAZMAT, and suspicious mail that can be delivered directly to these facilities.

Management's Response: IRS management agreed with this recommendation. The Chief, AWSS, plans to update the IRM to include language for the handling of suspicious mail and packages, identification of explosives, and incident reporting instructions. Additionally, the Chief plans to reissue Document 12552, *Physical Security and Emergency Preparedness Guide*, which includes guidance on handling HAZMAT, suspicious packages, and explosives and on incident reporting procedures to all mailroom employees. Lastly, to educate IRS employees, the PSEP office plans to publish articles on the IRS intranet regarding the proper procedures for handling suspicious mail and packages, including how to report these incidents.

Recommendation 5: Verify whether or not the mailrooms are connected to the building's HVAC system and, considering the building's Facility Security Level,¹⁴ consider corrective action to mitigate such risks.

Management's Response: IRS management agreed with this recommendation. The Chief, AWSS, plans to identify those facilities connected to the building's HVAC system and develop corrective actions to mitigate sites needing separate mailroom HVAC systems.

¹⁴ According to the ISC, Facility Security Level is a categorization, based on several security-related factors. This level then serves as the basis for the implementation of certain security measures specified by the ISC.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Appendix I

Detailed Objective, Scope, and Methodology

The objective of this review was to determine whether policies, procedures, and guidance in place to detect and minimize the effects of explosive and other HAZMAT and suspicious mail submitted to IRS processing centers are sufficient and effective. To accomplish our objective, we:

- I. Documented the policies, procedures, practices, and training in place for handling HAZMAT and incident reporting at selected IRS facilities.
 - A. Interviewed PSEP employees.
 - B. Reviewed IRS security risk assessments for selected IRS facilities to identify countermeasures related to the mailroom, and determined whether mail is screened at the loading dock for explosives and suspicious packages.
 - C. Determined whether policies on suspicious mail and substances are incorporated into emergency planning documents.
 - D. Determined whether relevant, periodic training is provided to employees.
 - E. Determined if the IRS has a HAZMAT awareness program.
- II. Interviewed employees working in the mailrooms at selected locations to assess the policies, procedures, and practices in place for detecting and reporting potential HAZMAT received at selected IRS facilities and mailrooms.
 - A. Determined whether a current checklist for actions to take in the event of the possible discovery of HAZMAT, suspicious mail, or unknown substances has been provided by the PSEP.
 - B. Determined whether employees are required to demonstrate their understanding of HAZMAT response procedures.
- III. Observed mailroom receipt and inspection of mail delivered by the USPS and small package carrier¹ services.
 - A. Determined whether access to the mailroom and loading dock is restricted.
 - B. Determined whether mail is screened for explosives and suspicious packages on the loading dock.

¹ Small package carriers are United Parcel Service Inc., FedEx Corp., and like companies.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

- C. Identified whether posters or other relevant material that provide adequate guidance for detecting and reporting HAZMAT are displayed in the mailroom.
- IV. Determined whether any HAZMAT incidents at the inspected sites have been reported to the SAMC in the last two calendar years.²

² The SAMC is tasked with promptly reporting all significant physical security incidents and emergencies as well as incidents that result in the need to respond to inquiries from the Department of the Treasury or the news media. This is important because they must be kept apprised of situations that could require their immediate assistance and/or attention along with that of the Commissioner; Chief, AWSS; Director, PSEP; and/or other IRS Executives.



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Appendix II

Major Contributors to This Report

Kevin P. Riley, Director, Inspections & Evaluations
James A. Douglas, Supervisory Evaluator
John L. da Cruz, Lead Program Analyst
Dolores M. Castoro, Senior Auditor



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Appendix III

Report Distribution List

Acting Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Chief, Agency-Wide Shared Services OS:A
Commissioner, Wage and Investment Division SE:W
Director, Physical Security and Emergency Preparedness OS:A:PSEP
Director, Real Estate and Facilities Management OS:A:RE
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
 Commissioner, Wage and Investment Division SE:W



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Appendix IV

Internal Revenue Service Posts of Duty Inspected

***** **2f** *****

Fresno Submission Processing Center (CA 4664), Fresno, California
Austin Submission Processing Center (TX 2038), Austin, Texas



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Appendix V

Management's Response to the Draft Report

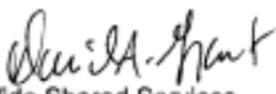


DEPUTY CHIEF
AGENCY-WIDE
SHARED SERVICES

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

October 30, 2013

MEMORANDUM FOR R. DAVID HOLMGREN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUATIONS

FROM: David A. Grant 
Chief, Agency-Wide Shared Services

SUBJECT: Draft Inspection Report – Inspection of the Internal Revenue Service's
Submission Processing Centers' Mail Room Screening
Procedures for Hazardous Material (# IE-13-009)

Thank you for the opportunity to respond to the subject draft audit report. We are committed to ensuring policies, procedures, and guidance are in place and are sufficient and effective to detect and minimize the effects of explosives, hazardous material (HAZMAT), and suspicious mail submitted to Internal Revenue Service processing centers.

We agree with all five recommendations and will develop and implement the corrective actions detailed in our attached response.

We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at (202) 622-7500, or a member of your staff may contact Kevin McIver, Director, Physical Security and Emergency Preparedness at (202) 622-0831. For matters concerning audit procedural follow-up, please contact Patricia Alvarado, Resource & Operations Management, Agency-Wide Shared Services, at (202) 622-5542.

Attachment



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

Attachment

RECOMMENDATION 1:

Implement IRS-wide regulations for minimum mail screening requirements to ensure policies and screening procedures are available throughout the year.

CORRECTIVE ACTION:

We agree with this recommendation. The Chief, Agency-Wide Shared Services (AWSS) will develop and issue a memorandum to all Internal Revenue Service (IRS) employees and contractors involved in handling mail which will outline the screening requirements for their designated Facility Security Level (FSL) and provide the Interagency Security Committee (ISC) standards to mail room personnel in facilities designated as FSL 1 and 2.

IMPLEMENTATION DATE:

December 31, 2013

RESPONSIBLE OFFICIAL:

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

CORRECTIVE ACTION MONITORING PLAN:

Physical Security & Emergency Preparedness will enter accepted corrective actions into the Joint Audit Management Enterprise System, (JAMES). These corrective actions are monitored on a monthly basis until completion.

RECOMMENDATION 2:

Consider hanging posters and other signs in and around IRS mail receiving and processing areas to help increase awareness of hazardous materials (HAZMAT) and remind employees of incident reporting procedures.

CORRECTIVE ACTION:

We agree with this recommendation. The Chief, AWSS will ensure that proper mail handling posters and HAZMAT signs are posted throughout all IRS mail receiving and processing areas. Additionally, a memorandum will be developed and issued to Real Estate & Facilities Management mail room personnel as a reminder of the guidance available on the handling of suspicious packages and proper incident reporting procedures.

IMPLEMENTATION DATE:

March 31, 2014

RESPONSIBLE OFFICIAL:

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



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

CORRECTIVE ACTION MONITORING PLAN:

Physical Security & Emergency Preparedness will enter accepted corrective actions into JAMES. These corrective actions are monitored on a monthly basis until completion.

RECOMMENDATION 3:

Verify whether or not IRS PODs receive their mail via contract courier from larger IRS facilities, or directly from the United States Postal Service (USPS) and small package carriers.

CORRECTIVE ACTION:

We agree with this recommendation. The Chief, AWSS previously verified whether IRS campuses and field offices nationwide received mail deliveries via courier services or directly from the USPS, small package carriers, or multiple contract vendors. Pursuant to the aforementioned verification, a recertification of mail delivery methods will be accomplished and documented for each location.

IMPLEMENTATION DATE:

April 30, 2014

RESPONSIBLE OFFICIAL:

Director, Real Estate & Facilities Management, Agency-Wide Shared Services

CORRECTIVE ACTION MONITORING PLAN:

Physical Security & Emergency Preparedness will enter accepted corrective actions into JAMES. These corrective actions are monitored on a monthly basis until completion.

RECOMMENDATION 4:

Ensure procedures are in place to increase awareness and readily identify explosives, HAZMAT, and suspicious mail which can be delivered directly to these facilities.

CORRECTIVE ACTION

We agree with this recommendation. The Chief, AWSS will update IRM 10.2.11, "Basic Security Concepts", to include language for the handling of suspicious mail and packages, to identify explosives, and incident reporting instructions. Additionally, Document 12552, "Physical Security and Emergency Preparedness Guide", which includes guidance on handling HAZMAT, suspicious packages, explosives, and incident reporting procedures, will be reissued to all mailroom employees. To educate IRS employees, articles will be published on IRWeb regarding the proper procedures for handling suspicious mail and packages, and how to report these incidents.

IMPLEMENTATION DATE:

April 30, 2014

RESPONSIBLE OFFICIAL:

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



*Inspection of the Submission Processing Centers'
Mailroom Screening Procedures for Hazardous Material*

CORRECTIVE ACTION MONITORING PLAN:

Physical Security & Emergency Preparedness will enter accepted corrective actions into JAMES. These corrective actions are monitored on a monthly basis until completion.

RECOMMENDATION 5:

Verify whether or not the mailrooms are connected to the building's heating, ventilation, and air conditioning (HVAC) system, and, considering the building's Facility Security Level,¹⁴ consider corrective action to mitigate such risks.

CORRECTIVE ACTION

We agree with this recommendation. The Chief, AWSS will determine by location each FSL for all IRS buildings and identify those facilities connected to the building's HVAC system. Based on this review, the IRS will develop corrective actions to mitigate sites needing separate mailroom HVAC systems and implement, as funding permits, the necessary building modifications.

IMPLEMENTATION DATE

June 30, 2014

RESPONSIBLE OFFICIAL

Director, Real Estate and Facilities Management, Agency-Wide Shared Services

CORRECTIVE ACTION MONITORING PLAN:

Physical Security & Emergency Preparedness will enter accepted corrective actions into JAMES. These corrective actions are monitored on a monthly basis until completion.