



Treasury Inspector General for Tax Administration Office of Audit

EMERGENCY PREPAREDNESS AT INTERNAL REVENUE SERVICE FACILITIES NEEDS TO BE IMPROVED

Issued on September 17, 2008

Highlights

Highlights of Report Number: 2008-10-148 to the Internal Revenue Service Chief, Agency-Wide Shared Services.

IMPACT ON TAXPAYERS

The Internal Revenue Service (IRS) relies on a suite of plans to protect employees and visitors in IRS facilities in the event of an emergency. However, plans used by the IRS to respond to emergencies were not always complete or subject to regular exercises or tests to ensure readiness. As a result, TIGTA believes that in the event of an actual emergency such as a terrorist attack or natural disaster, these deficiencies could result in delays in safeguarding employees and visitors and in beginning efforts to recover critical business processes such as collecting tax revenue, processing tax refunds, and responding to taxpayer inquiries.

WHY TIGTA DID THE AUDIT

This audit was initiated as part of an overall TIGTA strategy to evaluate the adequacy and viability of the emergency plans that the IRS has in place. The overall objective of this audit was to determine whether the IRS Incident Management Plan and Occupant Emergency Plan are adequate tools to address incidents and emergencies at IRS facilities.

WHAT TIGTA FOUND

Incident Management Plans and Occupant Emergency Plans are insufficient to ensure that the IRS can quickly respond and react to emergency situations affecting people, buildings, and services.

Incident Management Plans did not always include information necessary for a timely and effective response to an emergency. For example, these plans did not always identify primary and backup Emergency Operations Centers, identify Incident Commander alternates and backups for other key incident management staff, or include a general description of IRS business functions located at the site. This key information is needed to avoid confusion, duplication of effort, and a breakdown in communication and coordination if the IRS had to

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react to an emergency. Incident Management Plans were not regularly tested.

Occupant Emergency Plans were also not regularly tested. For buildings where evacuation testing was performed, information regarding key test results (e.g., whether employees were evacuated in a timely manner, disabled employees were properly evacuated, employees properly reported to assigned assembly areas, and alarms functioned properly) was generally not recorded. In the event of an emergency, properly tested Occupant Emergency Plans can reduce the threat to the safety of IRS employees.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Chief, Agency-Wide Shared Services, 1) revise the Incident Management Plan template and associated procedures to better emphasize requirements and require that all Incident Management Plans be periodically reviewed to ensure that they are complete and accurate, 2) develop procedures requiring that all large IRS sites perform Incident Management Plan exercises on a routine basis and document the results, and 3) continue efforts to implement a checklist to record the key results of Occupant Emergency Plan evacuation testing and to develop a methodology for tracking the completion of this testing.

In their response to the report, IRS officials agreed with the recommendations. The Chief, Agency-Wide Shared Services, plans to 1) revise the Incident Management Plan template and procedures, 2) develop a multi-year testing, training, and exercise strategy, and 3) continue to improve the process for monitoring evacuation tests.

READ THE FULL REPORT

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

<http://www.treas.gov/tigta/auditreports/2008reports/200810148fr.pdf>

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