TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Significant Additional Real Estate Cost Savings Can Be Achieved by Implementing a Telework Workstation Sharing Strategy

August 27, 2012

Reference Number: 2012-10-100

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.

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SIGNIFICANT ADDITIONAL REAL ESTATE COST SAVINGS CAN BE ACHIEVED BY IMPLEMENTING A TELEWORK WORKSTATION SHARING STRATEGY

Highlights

Final Report issued on August 27, 2012

Highlights of Reference Number: 2012-10-100 to the Internal Revenue Service Chief, Agency-Wide Shared Services, and the IRS Human Capital Officer.

IMPACT ON TAXPAYERS

On June 10, 2010, President Obama directed Government agencies to eliminate excess properties and achieve $3 billion in savings by the end of Fiscal Year (FY) 2012. Our review found that the IRS has achieved some cost savings in support of the President's goal. However, these efforts are impeded by the lack of an established policy and effective strategy on implementing workstation sharing by IRS employees who telework. A policy requiring employees who telework to share workstations would allow the IRS to further reduce its long-term office space needs and achieve additional cost savings.

WHY TIGTA DID THE AUDIT

This audit was initiated to assess the IRS's progress in achieving real estate cost savings to meet the President's FY 2012 Federal real estate cost savings goals.

WHAT TIGTA FOUND

From October 2010 through December 2011, the IRS completed 17 space consolidation and relocation projects, which the IRS reported will result in $2.8 million of realized rent savings in FY 2012. The IRS also plans to complete an additional 66 projects by September 2012 that could provide an additional $3.8 million in realized savings in FY 2012.

However, our review found that because the IRS has been unable to effectively capitalize on the space cost savings available from workstation sharing by employees who participate in telework, it continues to incur rental costs for more workstations than required. Specifically, if employees who routinely telework on a full- or part-time basis shared their workstations, 10,244 workstations could potentially be eliminated. This could allow the IRS to reduce its office space needs by almost one million square feet, resulting in potential rental savings of approximately $111.4 million over five years.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS Human Capital Officer finalize an agreement with the National Treasury Employees Union that establishes a workstation sharing policy that can be implemented IRS-wide. The IRS should pursue a workstation sharing policy with other IRS business units similar to the agreement reached with its Information Technology organization until an agreement between the IRS and the National Treasury Employees Union is finalized. In addition, the Chief, Agency-Wide Shared Services, should develop an overall strategy that links workstation sharing with the IRS's planning for future space needs and reevaluate the potential impact of workstation sharing on all current real estate planning projects.

In their response, IRS management agreed with our recommendations. The implementation of a shared workstation program for telework employees has been successfully negotiated with the National Treasury Employees Union and will take effect on October 1, 2012. The IRS plans to revise interim and long-range portfolio strategies for future space needs at sites to include workstation sharing as appropriate and review real estate projects to determine if the applicable space requirements can be reduced if workstation sharing is implemented for frequent teleworkers.

TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

August 27, 2012

MEMORANDUM FOR CHIEF, AGENCY-WIDE SHARED SERVICES
IRS HUMAN CAPITAL OFFICER

FROM: Michael E. McKenney
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Significant Additional Real Estate Cost Savings Can Be Achieved by Implementing a Telework Workstation Sharing Strategy (Audit # 201110009)

This report presents the results of our review on how significant additional real estate cost savings can be achieved by implementing a telework workstation sharing strategy. The overall objective of this review was to assess the Internal Revenue Service's (IRS) progress in achieving real estate cost savings to meet the President's Fiscal Year (FY) 2012 Federal real estate cost savings goals. The review is included in our FY 2012 Annual Audit Plan and addresses the major management challenge of Achieving Program Efficiencies and Cost Savings.

Management's complete response to the draft report is 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) 622-6510 if you have questions or Russell P. Martin, Acting Assistant Inspector General for Audit (Management Services and Exempt Organizations), at (202) 622-6510.

Table of Contents

Abbreviations

FY	Fiscal Year
IRS	Internal Revenue Service
NTEU	National Treasury Employees Union

Background

In Fiscal Year 2012, the IRS will spend an estimated $741 million on real estate costs relating to 28 million total square feet in 655 buildings.

In January 2003, the Government Accountability Office designated the management of Federal real property as a high-risk area, in part due to the presence of unneeded property. After the Government Accountability Office's high-risk designation, President George W. Bush added real property management to the President's Management Agenda and directed that the Federal Real Property Profile be established as a comprehensive database of real property under the control and custody of executive branch agencies. In February 2004, the President also established a goal of disposing of $15 billion in unneeded real property assets by Fiscal Year (FY) 2015 to encourage agencies to right-size their portfolios by eliminating unneeded property.

The Federal Government holds many excess and underutilized properties that cost billions of dollars annually to operate. Excess properties include buildings that agencies have identified as having no further program use and underutilized properties that could meet business needs using only a portion of the property. Real property costs represent a significant expense to the Internal Revenue Service (IRS). In FY 2012, the IRS will spend an estimated $741 million on real estate costs relating to 28 million total square feet in 655 buildings.[1]

On June 10, 2010, President Obama directed Government agencies to accelerate efforts to eliminate excess properties and take immediate steps to make better use of remaining real property assets as measured by utilization and occupancy rates. The President directed that all Federal agencies achieve $3 billion in savings by the end of FY 2012. In order to track these savings, the IRS provides periodic updates to the Department of the Treasury on the status of its rent reduction efforts.

The June 2010 President's memorandum also required Government agencies to increase occupancy rates in current facilities through innovative approaches to space management and alternative workplace arrangements, such as telework. The terms "telecommuting" and "telework" are synonymous and include working at home or in satellite office sites or other approved telework sites.

[1] The $741 million in annual real estate costs was calculated by annualizing total monthly real estate costs per the IRS Graphic Data Interface system as of March 2012. The 28 million in total square feet rented is also per the IRS Graphic Data Interface system as of March 2012. The 655 buildings represents all buildings rented to the IRS per the IRS Graphic Data Interface system as of March 2012 but excludes parking, day care centers, joint use, and Criminal Investigation storage facilities.

This review was performed at the Agency-Wide Support Services' field offices of the Real Estate and Facilities Management function in Washington, D.C.; Atlanta Georgia; Chicago, Illinois; and Brookhaven and Brooklyn, New York, during the period August 2011 through February 2012. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

Results of Review

The IRS has achieved some real estate cost savings in support of the President's $3 billion goal. From October 2010 through December 2011, the IRS completed 17 space consolidation and relocation projects,[2] which the IRS reported to the Department of the Treasury will result in $2.8 million of realized rent savings in FY 2012. The IRS also plans to complete an additional 66 projects by September 2012, which could provide an additional $3.8 million in realized rent savings in FY 2012.[3]

In addition, on May 22, 2012, the IRS announced plans to close smaller offices and reduce space in many larger facilities. The IRS estimated these actions will save $17.2 million in annual rental costs in FY 2012 and $23.5 million in FY 2013. We determined that the $17.2 million cost savings for FY 2012 is based on an entire year's rent costs, even though some of the office closings may not occur until the end of FY 2012. We plan to initiate a separate audit reviewing the IRS's real estate property consolidation.

While these projects represent cost savings in support of the President's goal, a significant impediment to the IRS's ability to achieve additional real estate cost savings is the lack of an established policy and effective strategy to implement workstation sharing by its employees who telework.[4] As a result, the IRS has been unable to effectively capitalize on the space cost savings that can be achieved from workstation sharing by employees who telework. The IRS continues to incur rental costs for more workstations than required. We estimate that if the employees whom the IRS allows to routinely telework on a full- or part-time basis shared their workstation on days they were not in the office, 10,244 workstations could potentially be eliminated. The reduction of these workstations could allow the IRS to reduce its long-term office space needs by almost one million square feet, resulting in potential rental savings of approximately $111.4 million over five years.

Achieving Additional Space Savings Is Hampered by the Lack of an Effective Telework Workstation Sharing Strategy

Our analysis indicated that 21,890 of the 35,533 employees the IRS identified as participating in telework are allowed to telework full- or part-time on a routine basis. However,

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[2] Because of the long-term nature of real estate space consolidation and reduction projects, 11 of the 17 projects were actually initiated before the issuance of the President's memorandum in June 2010.
[3] Two of the 66 projects were actually completed during the period October through December 2011 but were not included in the IRS's reports to the Department of the Treasury as of February 2012.
[4] Telework employees are those who work full- or part-time on a routine basis at home or another location away from the office.

20,488 (94 percent) of those 21,890 employees are not sharing workstations. If these employees were required to share a workstation with only one other employee who also teleworks, the IRS could potentially eliminate 10,244 workstations. This could allow the IRS to eventually reduce its long-term office space needs by an estimated one million square feet, resulting in potential rental savings of approximately $111.4 million over five years.

The IRS first implemented a telework program in approximately 1995 and has long supported telework for employees who meet certain criteria. The IRS's telework program consists of three levels of participation: 1) occupational telework where an employee generally works full-time from a location other than an IRS office; 2) situational-recurring telework where an employee works up to 80 hours per month, *on a regular schedule*, at a location other than an IRS office; and 3) situational-nonrecurring telework where an employee works up to 80 hours per month, *on an ad hoc basis*, at a location other than an IRS office. The IRS's telework policy offers significant advantages to employees who qualify. By working from home, employees are able to save on commuting costs, parking expenses, and time spent traveling to and from the office. Figure 1 provides a breakdown of the participation levels of the 35,533 employees the IRS identified as participating in telework.

Figure 1: Breakdown of Telework Participation Levels

Level of Telework Participation	Number of IRS Employees
Occupational Status	7,303
Situational-Recurring	14,587
Situational-Nonrecurring	13,643

Source: IRS telework data received in October 2011.

The IRS's ongoing difficulties in realizing cost savings from its telework program can be traced to its risk-adverse approach to management of the program and lack of a coordinated strategy for addressing workstation sharing by employees who telework. For example, in September 2004,[5] the Treasury Inspector General for Tax Administration reported that although the IRS had an agreement with the National Treasury Employees Union (NTEU) requiring employees who participated in full-time telework to share workstations, the IRS did not take any coordinated actions to reduce its future space needs based on this agreement. Instead, the IRS indicated more negotiation was needed with the NTEU before it would consider releasing space because of

[5] Treasury Inspector General for Tax Administration, Ref. No. 2004-10-182, *The Internal Revenue Service Faces Significant Challenges to Reduce Underused Office Space Costing $84 Million Annually* (Sept. 2004).

IRS management's concern that sufficient office space would not be available if teleworking employees subsequently decided to change their telework participation level in order to maintain their workstation.

In July 2009,[6] the Treasury Inspector General for Tax Administration similarly found that the IRS continued to lack a methodology for considering workstation sharing by employees participating in telework in evaluating its future space needs. At that time, we recommended the IRS develop a comprehensive national policy regarding workstation sharing in coordination with the NTEU. In their response, IRS management agreed to implement this policy by June 2010. In October 2009, the IRS and NTEU ratified a new five-year agreement that continued to allow employees to participate in a telework program. Unlike the February 2002 agreement, the October 2009 agreement contained no requirement for telework employees to share workstations. The IRS also revised the estimated completion date for developing a teleworking policy to June 2013.

During this review, IRS management informed us that they are actively pursuing efforts to implement workstation sharing in conjunction with the IRS's telework program. For example, in November 2011, the IRS developed a limited workstation sharing policy for some selected positions within its Information Technology organization and obtained NTEU agreement for this arrangement. In addition, in March 2012, the IRS informed us that it is aggressively working with the NTEU to add a requirement to the NTEU agreement that employees participating in telework share workstations.

In addition to establishing a workstation sharing policy, the IRS needs to develop an overall strategy that links workstation sharing with the IRS's planning for future space needs. Because real estate consolidation and relocation projects can take three or more years from planning to completion, it is critical that the IRS begins to comprehensively reevaluate its entire real estate portfolio as part of its overall effort to achieve space savings through workstation sharing. This task will require a reassessment of the 655 IRS-occupied buildings for space-saving opportunities and the development of new interim and long-range occupancy goals that consider workstation sharing. In March 2012, the IRS informed us that it is still in the process of setting its goals for space reduction for FYs 2013 through 2015.

[6] Treasury Inspector General for Tax Administration, Ref. No. 2009-10-107, *Controls Over Real Property Management Have Improved; However, Additional Efforts Are Needed to Address Planned Staffing Increases* (July 2009).

Recommendations

The IRS Human Capital Officer should:

Recommendation 1: Finalize an agreement with the NTEU that establishes a workstation sharing policy that can be implemented IRS-wide.

> **Management's Response:** IRS management agreed with this recommendation. The expansion of telework and the implementation of a shared workstation program for telework employees have been successfully negotiated into the parties' National Agreement. The parties agreed that the applicable language regarding telework will take effect on October 1, 2012.

Recommendation 2: Pursue a workstation sharing policy with other IRS business units similar to the agreement reached with its Information Technology organization until an agreement between the IRS and the NTEU is finalized that includes a workstation sharing policy.

> **Management's Response:** Not applicable; see IRS management's response for Recommendation 1.

The Chief, Agency-Wide Shared Services, should:

Recommendation 3: Develop an overall strategy that links workstation sharing with the IRS's planning for future space needs. As part of this strategy, the IRS should reassess its entire real estate portfolio for space-saving opportunities based on workstation sharing and develop revised interim and long-range occupancy goals that take workstation sharing into account.

> **Management's Response:** IRS management agreed with this recommendation. The Chief, Agency-Wide Shared Services, will revise interim and long-range portfolio strategies for future space needs at sites to include workstation sharing as appropriate.

Recommendation 4: Reevaluate the potential impact of workstation sharing on all current real estate planning projects to determine if the applicable space requirements can be reduced through workstation planning.

> **Management's Response:** IRS management agreed with this recommendation. The Chief, Agency-Wide Shared Services, will review real estate projects currently being planned to determine if space requirements can be reduced if workstation sharing is implemented for frequent teleworkers.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to assess the IRS's progress in achieving real estate cost savings to meet the President's FY 2012 Federal real estate cost savings goal. To accomplish this objective, we:

I. Obtained and reviewed any guidance and input developed by IRS management, Office of Management and Budget, and Department of the Treasury officials in response to the June 10, 2010, Presidential memorandum on reducing real estate costs.

   A. Obtained any guidance issued by the Office of Management and Budget and the Department of the Treasury regarding the President's FY 2012 Federal real estate cost savings goals.

   B. Interviewed Real Estate and Facilities Management function personnel regarding input the IRS provided to the Department of the Treasury in establishing the IRS's agency-level real estate cost savings in support of the President's goal.

II. Assessed the steps taken by the IRS to achieve real estate cost savings in support of the President's FY 2012 real estate cost savings goal.

   A. Identified the IRS's real property cost-saving projects completed (since October 2010) in support of the President's FY 2012 goal and analyzed the methodology used to identify the projected cost savings.

   B. Interviewed IRS Real Estate and Facilities Management function management to determine the status of efforts to achieve FY 2012 real estate cost savings and ascertain the impact of any barriers or obstacles identified to meeting those cost savings.

   C. Determined the population of projects in process in support of the President's FY 2012 goal and selected all significant projects (>10,000 square feet reduction) that were in process as of July 2011. For the selected projects, we:

      1. Interviewed the project manager, reviewed the project construction schedule, and performed a walkthrough of the project site.

      2. Assessed whether the in-process project status is consistent with the information being reported by the IRS.

D. Reviewed the IRS's efforts to use telework opportunities to reduce existing space needs and assist management in achieving real estate cost savings.

1. Interviewed Real Estate and Facilities Management function management to identify the IRS's telework consideration policies and procedures in connection with its space needs evaluation process.

2. Assessed whether the IRS uses employee telework participation levels to identify potential cost savings.

III. Evaluated whether the cost savings obtained in support of the President's FY 2012 Federal real estate cost savings goals are reported as required.

A. Identified the external reporting requirements related to the President's FY 2012 Federal real estate cost savings goals.

B. Determined whether the IRS is timely reporting its real estate cost-saving efforts to the Department of the Treasury.

Internal controls methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: the IRS's ongoing space-saving projects to achieve the President's FY 2012 real estate cost savings goal and the IRS's telework policy. We evaluated these controls by interviewing IRS management, performing on-site visits of the ongoing rent reduction projects, and reviewing applicable documentation.

Appendix II

Major Contributors to This Report

Nancy A. Nakamura, Assistant Inspector General for Audit (Management Services and Exempt Organizations)
Russell P. Martin, Acting Assistant Inspector General for Audit (Management Services and Exempt Organizations)
Jeffrey M. Jones, Director
Anthony J. Choma, Audit Manager
Kanika Kals, Lead Auditor
Jamelle L. Pruden, Senior Auditor
Rashme Sawhney, Auditor

Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Operations Support OS
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
    Chief Financial Officer OS:CFO
    IRS Human Capital Officer OS:HC

Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Cost Savings – Funds Put to Better Use – Potential; $18.7 million per year for FY 2012 and FY 2013 and $24.7 million per year for FY 2014 through FY 2016, totaling $111.4 million over five years; this represents the rent costs that could potentially be avoided if the IRS implemented a workstation sharing strategy and reduced its future space needs (see page 3).

Methodology Used to Measure the Reported Benefit:

Our analysis indicated that of the 35,533 employees the IRS identified as participating in telework, 21,890 employees are in occupational or situational-recurring status. However, 20,488 (94 percent) of those 21,890 employees are not sharing workstations. We estimate that if the 20,488 employees who are in occupational or situational-recurring telework status were required to share a workstation with one other employee who also teleworks, the IRS could eventually eliminate 10,244 workstations.

Using 90 square feet as the standard for a workstation, we estimate the IRS could save 921,960 square feet of office space (10,244 x 90 square feet = 921,960 square feet). We determined the average rental cost per square foot is $26.77. As a result, we estimate the IRS could save $24,680,869 annually in rental cost (921,960 square feet x $26.77 per square foot = $24,680,869). Over a five-year period, this would result in rental cost savings of $123,404,345 ($24,680,869 per year x five years = $123,404,345). Because we previously reported[1] benefits of $6 million annually through FY 2013 based on a similar recommendation made in FY 2009, we reduced our annual and overall benefits estimates as illustrated in the chart on page 12.

[1] Treasury Inspector General for Tax Administration, Ref. No. 2009-10-107, *Controls Over Real Property Management Have Improved; However, Additional Efforts Are Needed to Address Planned Staffing Increases* (July 2009).

Adjusted Estimated Annual Savings for FYs 2012–2016

Fiscal Year	Estimated Annual Savings	Previously Reported Estimated Savings	Adjusted Estimated Annual Savings
2012	$24,680,869	$6,000,000	$18,680,869
2013	$24,680,869	$6,000,000	$18,680,869
2014	$24,680,869	0	$24,680,869
2015	$24,680,869	0	$24,680,869
2016	$24,680,869	0	$24,680,869
Total			**$111,404,345**

Appendix V

Management's Response to the Draft Report

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

RECEIVED
AUG 6 2012

August 6, 2012

MEMORANDUM FOR MICHAEL E. MCKENNEY
ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

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

David A. Krieg
Chief Human Capital Officer

SUBJECT: Draft Audit Report – Significant Additional Real Estate Cost Savings Can Be Achieved by Implementing a Telework Workstation Sharing Strategy (Audit # 201110009)

Thank you for the opportunity to comment on the subject report. We agree with the recommendations and have attached our corrective actions.

We appreciate TIGTA's Office of Audit review and we plan to address the necessary actions in a comprehensive manner over the next year. We are pleased to report that the Internal Revenue Service (IRS) completed reopener negotiations of the 2009 National Agreement II between the IRS and the National Treasury Employees Union (NTEU) in June 2012. One of the successful outcomes of the negotiations that will address TIGTA's findings is that IRS and NTEU agreed that workstation sharing can now be implemented beginning in Fiscal Year 2013.

We are also pleased that TIGTA recognized the significant work done by the IRS to achieve real estate cost savings in support of the President's $3 billion goal. We will continue to work with IRS business units to identify potential additional opportunities for cost savings.

We appreciate the continued support and assistance provided by your office. If you have any questions pertaining to Agency-Wide Shared Services (AWSS) issues, please contact Dave Grant at (202) 622-7500. For questions concerning the Human Capital Office, please contact David Krieg at (202) 622-7676. For matters concerning audit procedural follow-up, please contact Larry Pugh, Office of Strategy and Finance, AWSS, at (202) 622-4541.

Attachment

Attachment

RECOMMENDATION 1: The IRS Chief Human Capital Officer should finalize an agreement with the NTEU that establishes a workstation sharing policy that can be implemented IRS-wide.

CORRECTIVE ACTION: We agree with this recommendation. The expansion of telework and the implementation of a shared workstation program for telework employees have been successfully negotiated into the parties' National Agreement II.5. The parties agreed that the applicable language regarding telework will take effect on October 1, 2012.

IMPLEMENTATION DATE: Completed June 4, 2012

RESPONSIBLE OFFICIAL: Director, Workforce Relations Division, Human Capital Office

CORRECTIVE ACTION MONITORING PLAN: N/A; agreement in place

RECOMMENDATION 2: The IRS Chief Human Capital Officer should pursue a workstation sharing policy with other IRS business units similar to the agreement reached with the Modernization Information and Technology Services organization until an agreement between the IRS and the NTEU is finalized that includes a workstation sharing policy.

CORRECTIVE ACTION: See completed Corrective Action for Recommendation 1.

IMPLEMENTATION DATE: N/A

RESPONSIBLE OFFICIAL: N/A

CORRECTIVE ACTION MONITORING PLAN: N/A

RECOMMENDATION 3: The Chief, Agency-Wide Shared Services, should develop an overall strategy which links workstation sharing with the IRS's planning for future space needs. As part of this strategy, the IRS should reassess its entire real estate portfolio for space savings opportunities based on workstation sharing and develop revised interim and long-range occupancy goals that take workstation sharing into account.

CORRECTIVE ACTION: We agree with this recommendation. The Chief, Agency-Wide Shared Services, will revise interim and long-range portfolio strategies for future space needs at sites to include workstation sharing as appropriate.

IMPLEMENTATION DATE: September 30, 2013

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

CORRECTIVE ACTION MONITORING PLAN: The Real Estate & Facilities Management 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 4: The Chief, Agency-Wide Shared Services, should reevaluate the potential impact of workstation sharing on all current real estate planning projects to determine if the applicable space requirements can be reduced through workstation planning.

CORRECTIVE ACTION: We agree with this recommendation. The Chief, Agency-Wide Shared Services, will review real estate projects currently being planned to determine if space requirements can be reduced if workstation sharing is implemented for frequent teleworkers.

IMPLEMENTATION DATE: January 31, 2013

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

CORRECTIVE ACTION MONITORING PLAN: The Real Estate & Facilities Management will enter accepted corrective actions into JAMES. These corrective actions are monitored on a monthly basis until completion.