# Internal Inspections Report

# Field office

## Prepared By:

[Insert Agency]

[Insert Agency Address]

[Insert Field Office Location]

[Insert Field Office Address]

[Insert Date]**INSTRUCTIONS**

Agencies are required to conduct internal inspections as part of their compliance with Publication 1075. The following questions serve as an agency internal inspection checklist to identify security procedures and federal security implementation for protecting Federal Tax Information (FTI). The purpose of this questionnaire is to measure the level of compliance with Federal disclosure regulations as defined in Publication 1075 and as documented in agency policy and procedures.

When answering the questions in this document, the answers should be entered on the line directly below the question. Formatting and color for the answer has already been set, so modifying this is not advisable. The responses will be colored blue, so it’s easily identifiable. For Example:

1. How is FTI received from the IRS?

FTI is received from the IRS via a secure method to a workstation.

After completion, the form should be printed out and signed by the Disclosure Officer and the Director from the Agency.

The Agency should complete the contact information below for all parties that involved in supplying information for this Internal Inspection.

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| **Name** | **Title** | **E-mail** |
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It is advisable for the agency to collect and maintain documented evidence to back to answers to this report in the instance of an audit. Having this evidence on hand will also aid the IRS Safeguards on-site review.**Record Keeping Requirements (Publication 1075 section 2.A) IRC Section 6103(p)(4)(A)**

1. How is FTI accessed? (mail, agency application, other-list)
2. Are products/documents created from FTI data (letters, reports, etc.)? If so, describe what products/documents are created.
   1. How are these products/documents tracked and stored until destruction?
   2. How long is the tracked products/documents log retained?

**Secure Storage (Publication 1075 section 2.B) IRC Section 6103(p)(4)(B)**

1. Please describe how the physical security of the Field Office provides two barriers to prevent unauthorized access to FTI?
2. Are keypads used?
   1. Is each attempt logged?
   2. Who reviews the access attempt logs, and how often? (Name and title)
3. Are records maintained on the issuance of keys/key cards?
   1. How are records maintained? (automated file, written log, etc.)
   2. Who is responsible for the issuance of keys/key cards (Name and title)
   3. Are periodic reviews conducted to reconcile records and determine if users still need access?
      1. Date of last review.
4. Is FTI locked in a storage cabinet?
   1. Where is the key kept?
   2. Who has access to the key?
   3. How many keys are in existence?
   4. Who maintains the backup keys?
5. Are combination locks used?
   1. How often is the combination changed?
   2. Who controls the combinations?
6. Are ID cards required to be worn by employees at all times?
   1. How are ID cards inventoried or managed?
7. Do visitors/vendors sign a visitor access log?
   1. What data elements are captured in the log?
   2. Who reviews the visitor access log periodically, and how often is it reviewed?
8. Who has access to the office after core business hours?
   1. How is security enforced after core business hours?
9. Are files that obtain FTI information stored at an off-site storage facility, if so how are they safeguarded?
   1. Is this a state-run facility or a contractor site?
   2. How is access limited from non-agency personnel?
10. Are employees allowed to work at an alternate work site? If so, is the FTI at the alternate work site safeguarded?

**Restricting Access (Publication 1075 section 2.C) IRC Section 6103(p)(4(C)**

1. Is all FTI clearly labeled “Federal Tax Information”? (paper and electronic)
2. Is FTI kept separate or is it commingled with other information?
3. Can FTI within agency records be located and separated easily?
4. How is FTI access limited to authorized personnel?
5. Have all employees and contractors with access to FTI completed background investigations?
6. Is FTI made available to personnel outside of agency personnel (contractors, other agencies, etc.)? If so, are the disclosures tracked?
   1. List personnel/offices and provide a justification which FTI is disclosed.
7. Is FTI transmitted via email?
   1. How is the FTI protected? (encryption - describe)
8. Is FTI transmitted via fax machine?
   1. Where is the receiving fax machine located? (location in office)
   2. Are all individuals in the receiving location cleared for FTI access?
   3. How is the FTI protected?

**Disposing Federal Taxpayer Information (Publication 1075 section 2.F) IRC Section 6103(p)(4)(F)**

1. Is FTI paper waste material generated?
   1. Where is the paper waste material placed? (recycle bins, locked containers, waste baskets, other container)
   2. How is the paper waste material destroyed?
   3. Who performs the destruction of paper waste material? (Agency Staff, Contractor – list)
   4. Is a contractor used to pick up the waste material?
      1. Name of contractor:
      2. Where does the contractor take the waste material for destruction?
      3. Does agency staff accompany material and view destruction to ensure FTI is not disclosed during disposal processes?
2. Do you require multi-factor authentication for remote access? If so, please explain how that is accomplished.

I hereby submit this Internal Inspections Report to the headquarters function of this agency as part of the IRS Safeguards Internal Inspections requirement.

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Field Office Official Conducting Internal Inspection Date

I acknowledge that I reviewed this Internal Inspections Report as part of the IRS Safeguards Internal Inspections requirement and initiated appropriate corrective actions for any deficiencies identified.

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Head of Location Being Reviewed Date

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Agency Reviewer Date