

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Interim Report – IRS COVID-19 Response Timeline and Policies to Protect Employee Health and Safety**

March 23, 2021

Report Number: 2021-16-020

### **Why TIGTA Did This Audit**

TIGTA is issuing this interim audit report to provide information about actions the IRS has taken to protect the health and safety of its employees during the Coronavirus Disease 2019 (COVID-19) pandemic. This audit was requested by Congress in House Report 116–456, accompanying the Consolidated Appropriations Act of 2021. The House Report instructed TIGTA to submit a report within 90 days of enactment. TIGTA plans to issue a subsequent report later in Fiscal Year 2021 that will provide updates to the information in this report, as well as additional information on the IRS’s pandemic planning efforts.

### **Impact on Taxpayers**

The COVID-19 pandemic has affected the IRS’s ability to perform its responsibilities of processing tax returns, tax payments, and tax refunds. The pandemic also threatens the lives of IRS employees, several of whom have passed away from the virus since March 2020. As such, the IRS has had to balance the completion of its mission and the health and safety of its employees.

### **What TIGTA Found**

On January 21, 2020, the Centers for Disease Control and Prevention reported the first case of COVID-19 in the United States. On March 11, 2020, the World Health Organization officially declared COVID-19 a pandemic and, shortly thereafter, the first case of an IRS employee testing COVID-19 positive was reported. In response to the pandemic and resulting State stay-at-home orders, the IRS began closing its facilities on March 16, 2020. On March 30, 2020, the IRS directed all employees with portable work to evacuate worksites and work from home or an alternate location, effectively closing all IRS facilities, though some employees continued to report to certain locations to perform mission-essential work.

As State and local governments began lifting restrictions, the IRS was also aware of the needs of taxpayers and the increasing backlog of work. On April 27, 2020, the IRS began the process of recalling employees to its facilities in phases, beginning with voluntary recalls to select facilities and transitioning to a broader opening of facilities nationwide for mission-essential, nonportable work. The IRS reported that all of its facilities have been open to mission-essential functions and nonportable work since July 13, 2020.

Since reopening IRS facilities across the country for limited operations, the number of IRS employees who reported testing positive for COVID-19 has increased. As of February 28, 2021, 3,404 IRS employees reported having tested positive for COVID-19. IRS data show that approximately 45 percent of these employees reported to an IRS facility during the 14 days preceding a positive test result for COVID-19.

As part of its efforts to quickly inform and protect employees during the early stages of the COVID-19 pandemic, the IRS made Federal guidance available to all employees, in addition to developing and issuing its own internal guidance. These internal guidelines generally aligned with Federal guidelines and best practices issued by the Office of Personnel Management, the Centers for Disease Control and Prevention, the Government Accountability Office, and other Federal authorities.

TIGTA will continue to review the IRS’s actions to protect the health and safety of its employees and provide updated information in a subsequent report to be issued later this fiscal year.

### **What TIGTA Recommended**

This report was prepared to provide interim information only. As such, TIGTA is not making any recommendations at this time.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

## U.S. DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

March 23, 2021

### MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

A handwritten signature in blue ink that reads "Michael E. McKenney".

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

**SUBJECT:** Interim Audit Report– IRS COVID-19 Response Timeline and Policies to Protect Employee Health and Safety (Audit # 202010622)

This report presents the results of our review to evaluate the actions the Internal Revenue Service (IRS) has taken to protect the health and safety of its employees during the COVID-19 pandemic.<sup>1</sup> This review was requested by Congress in House Report 116-456, accompanying the Consolidated Appropriations Act of 2021.<sup>2</sup> The House Report instructs the Treasury Inspector General for Tax Administration to submit a report within 90 days of enactment. This review is part of our Fiscal Year 2021 Annual Audit Plan and addresses the major management and performance challenge of *Responding to the COVID-19 Pandemic*.

This report was prepared to provide information only. Therefore, we made no recommendations in the report. However, we provided IRS management officials with an advance copy of this report for review and comment prior to issuance.

Copies of this report are also being sent to the IRS managers affected by the report information. If you have any questions, please contact me or Heather Hill, Assistant Inspector General for Audit (Management Services and Exempt Organizations).

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<sup>1</sup> A subsequent report is planned for issuance later in Fiscal Year 2021 that will provide updates to the information in this report, as well as additional information on the IRS's pandemic planning efforts.

<sup>2</sup> [Including Coronavirus Stimulus & Relief] Pub. L. No. 116-260, H.R. 133, 116<sup>th</sup> Cong. (2020). TIGTA was also directed to report on employee telework and the return-to-work notification process. TIGTA, Ref. No. 2021-IE-R002, *The Internal Revenue Service Leveraged Its Telework Program to Continue Operations During the Coronavirus Disease Pandemic* (Mar. 2021).

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## **Background**

On January 21, 2020, the Centers for Disease Control and Prevention (CDC) reported the first case of Coronavirus Disease 2019 (COVID-19) in the United States. COVID-19 is a disease caused by a virus with symptoms including fever, cough, fatigue, and shortness of breath. However, COVID-19 can cause more severe symptoms and death, particularly among elderly individuals and individuals with pre-existing conditions. As the number of people testing positive for COVID-19 increased, Federal, State, and local governments worked to slow and prevent the further spread of the disease. On March 11, 2020, the World Health Organization officially declared COVID-19 a pandemic.<sup>1</sup> According to Johns Hopkins University, as of December 23, 2020, COVID-19 caused nearly 1.7 million deaths globally, including more than 300,000 deaths in the United States.

In response to the pandemic, the White House Coronavirus Task Force coordinated the Federal Government's efforts, primarily through the Office of Personnel Management (OPM), the Office of Management and Budget (OMB), and the CDC, who issued guidance and best practices to assist Government agencies operating during the pandemic, while maintaining employee health and safety. Internal Revenue Service (IRS) policy mandates that a comprehensive and effective program must be in place to ensure the continuity of its essential functions under all circumstances.<sup>2</sup> As part of the program, the IRS created the Pandemic Incident Management Plan (the Plan), which defines procedures to address any serious outbreak of a contagious illness, such as pandemic influenza, that causes significant employee absenteeism. According to the IRS, the Plan is designed to ensure the IRS's capability to continue essential functions and operations from primary facilities with little disruption to its customers and stakeholders. The IRS's Pandemic Executive Steering Committee Working Group (hereafter referred to as the Executive Steering Committee) has the overall responsibility of executing the Plan. On March 4, 2020, the Deputy IRS Human Capital Officer activated the Plan, which officially commenced the IRS's COVID-19 response.

While the Plan was designed to limit disruption of services to taxpayers and stakeholders, the COVID-19 pandemic forced the IRS to make significant changes to aspects of its operations in the middle of a filing season. The IRS had to make crucial decisions about facility closures and staffing against a backdrop of new or updated Federal, State, and local regulations; guidance from health authorities about the nature of the virus; and statutory changes affecting the IRS. For example, the IRS closed its submission processing centers and halted all paper tax return processing in response to the pandemic. Within two months, the IRS estimated that it had received more than 16 million paper tax returns that needed to be processed.<sup>3</sup> The IRS also closed all of its toll-free taxpayer assistance telephone lines, which limited taxpayers' ability to obtain help from the IRS. In addition to affecting taxpayers, the pandemic also threatened the

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<sup>1</sup> See Appendix V for a glossary of terms.

<sup>2</sup> Internal Revenue Manual 10.6.1 (Mar. 11, 2020).

<sup>3</sup> Treasury Inspector General for Tax Administration, Ref. No. 2020-46-041, *Interim Results of the 2020 Filing Season: Effect of COVID-19 Shutdown on Tax Processing and Customer Service Operations and Assessment of Efforts to Implement Legislative Provisions* pp. 13-15 (June 2020).

lives of IRS employees, several of whom passed away from the virus since March 2020. As such, the IRS has had to balance the completion of its mission and the health and safety of its employees.

This audit is one in a series of audits being conducted by the Treasury Inspector General for Tax Administration (TIGTA) as part of our oversight role of the IRS's response to the COVID-19 pandemic.<sup>4</sup> This review was requested by Congress in House Report 116-456, accompanying the Consolidated Appropriations Act of 2021.<sup>5</sup> The House Report instructs TIGTA to submit a report within 90 days of enactment on the IRS's policies and guidance to protect the health and safety of its employees, how these compare with CDC and OPM guidance, and health and safety incidents. TIGTA is issuing this interim audit report in response to this request. TIGTA plans to issue a subsequent report later in Fiscal Year 2021 that will provide updated information, as well as additional information on the IRS's pandemic planning efforts.

## **Results of Review**

### **The IRS Was Significantly Affected by the Pandemic and Developed Policies to Protect Employee Health and Safety in Adherence With Federal Guidelines**

#### **Timeline of facility closures and reopenings, health and safety incidents, policy changes, and other significant events**

The Federal Government first provided guidance related to the COVID-19 pandemic on February 7, 2020, when the OPM issued Compensation Policy Memorandum (CPM) 2020-02.<sup>6</sup> As part of this memorandum, the OPM outlined human resources flexibilities and authorities available to assist employees and agencies in dealing with COVID-19 or other quarantinable communicable diseases by maximizing telework, administrative leave, and other work-related flexibilities.<sup>7</sup> Later in February 2020, the IRS issued guidance reiterating the OPM's memorandum, in part, stating that COVID-19 is a quarantinable communicable disease, exposure may jeopardize the health of others, and quarantine of the exposed individual is needed to protect public health.

On March 12, 2020, the OMB issued OMB Memorandum M-20-13, which encouraged all Federal Executive Branch departments and agencies to take full advantage of telework flexibilities for

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<sup>4</sup> TIGTA, *2021 Annual Audit Plan*. TIGTA, *2021 Inspections & Evaluations Program Plan*.

<sup>5</sup> [Including Coronavirus Stimulus & Relief] Pub. L. No. 116-260, H.R. 133, 116<sup>th</sup> Cong. (2020). TIGTA was also directed to report on employee telework and the return-to-work notification process. TIGTA, Ref. No. 2021-IE-R002, *The Internal Revenue Service Leveraged Its Telework Program to Continue Operations During the Coronavirus Disease Pandemic* (Mar. 2021).

<sup>6</sup> OPM, CPM 2020-02, *Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus* (February 7, 2020).

<sup>7</sup> These flexibilities fall within three categories, including leave and other time off, *e.g.*, weather and safety leave, sick leave for general family care, and family and medical leave; work schedule flexibilities, *e.g.*, telework and alternative work schedules; and hiring and pay flexibilities, *e.g.*, emergency critical hiring and pay flexibilities.

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eligible employees who have a higher risk for serious complications from COVID-19.<sup>8</sup> Further, agencies could grant weather and safety leave to higher-risk employees who are not telework-eligible. The OMB also encouraged agencies, in consultation with the CDC and local public health officials, to consider extending telework flexibilities to all telework-eligible employees in areas of community transmission, taking into account State and local responses to the outbreak and the mission-essential nature of the employees' work. On March 14, 2020, the first case of an IRS employee testing COVID-19 positive was reported.<sup>9</sup>

In response to the pandemic and resulting State stay-at-home orders, the IRS began closing its facilities on March 16, 2020. On March 20, 2020, the Fresno Submission Processing Center became the first submission processing center to close. The Austin and Kansas City Submission Processing Centers closed shortly thereafter on March 26, 2020.

On March 30, 2020, the IRS directed all employees with portable work to evacuate worksites and work from home or an alternate location, effectively closing most IRS facilities, though some employees continued to report to certain locations to perform mission-essential work. As a result of the directive, building access at all facilities was restricted to only those picking up assigned work or items necessary to complete assigned work remotely, and to those performing functions required to continue during a national emergency that could be performed only on-site. Employees who were unable to work from home or whose work could not be conducted off-site were allowed to take weather and safety leave. Shortly after the IRS directive, the remaining Submission Processing Center in Ogden, Utah, closed on April 6, 2020. In April and May of 2020, the IRS reported that fewer than 3,000 of the IRS's more than 81,000 employees reported working from an IRS facility for a full week.<sup>10</sup>

Figure 1 provides a timeline of significant events related to the COVID-19 pandemic during the period of January through April 2020, such as policy changes, health and safety incidents, and facility closures.<sup>11</sup>

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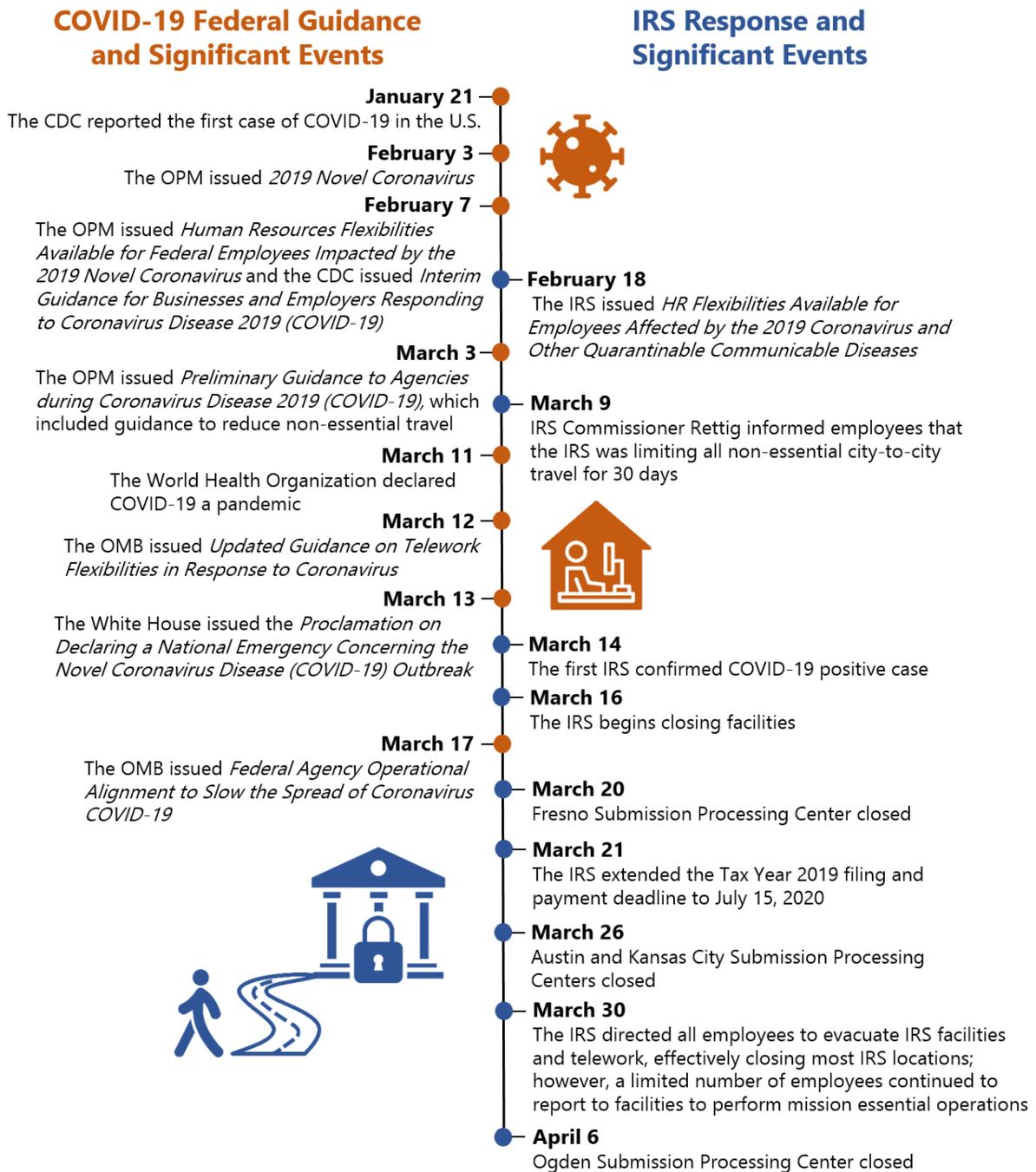
<sup>8</sup> OMB, Memorandum M-20-13, *Updated Guidance on Telework Flexibilities in Response to Coronavirus* (March 12, 2020).

<sup>9</sup> Prior to March 14, 2020, IRS employees reported having flu-like symptoms; however, no reference was made to COVID-19 in the IRS's system used to capture infectious disease cases.

<sup>10</sup> See Appendix II for a summary of IRS employees reporting to IRS facilities for a full week.

<sup>11</sup> See Appendix III for additional information on IRS facility closures.

**Figure 1: Timeline of COVID-19 Related Events  
(January to April 2020)**



*Source: TIGTA-generated chart based on Federal and IRS guidance, IRS data concerning facility closures and employees testing positive for COVID-19, and significant pandemic-related events.*

On April 20, 2020, the OMB issued Memorandum M-20-23, which envisioned Federal agencies adhering to a “Federally supported, State managed, and locally executed model” of returning to normal operations, delineated by a three-phase process dictated by State and local authorities.<sup>12</sup> As State and local governments began lifting restrictions, the IRS was also aware of the needs of

<sup>12</sup> OMB, Memorandum M-20-23, *Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again* (April 20, 2020).

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taxpayers and the increasing backlog of work. On April 27, 2020, the IRS began the process of recalling employees to its facilities in phases, beginning with voluntary recalls to select facilities and later announcing facility reopenings in the following locations for mission-essential and nonportable work:

- June 1: Kentucky, Texas, and Utah
- June 15: Georgia, Michigan, Missouri, and Tennessee
- June 29: California, Indiana, Ohio, Oregon, and Puerto Rico
- July 13: All remaining States

The final determination to focus on reopening submission processing centers and call center operations was made by the IRS Commissioner, Deputy Commissioners, and the Executive Steering Committee. According to the IRS, the Department of the Treasury was briefed on its reopening strategy; who then reported to the OMB. As of February 26, 2021, no IRS facilities are open for normal operations; however, the IRS reports that all of its facilities have been open to mission-essential functions and nonportable work since July 13, 2020.<sup>13</sup>

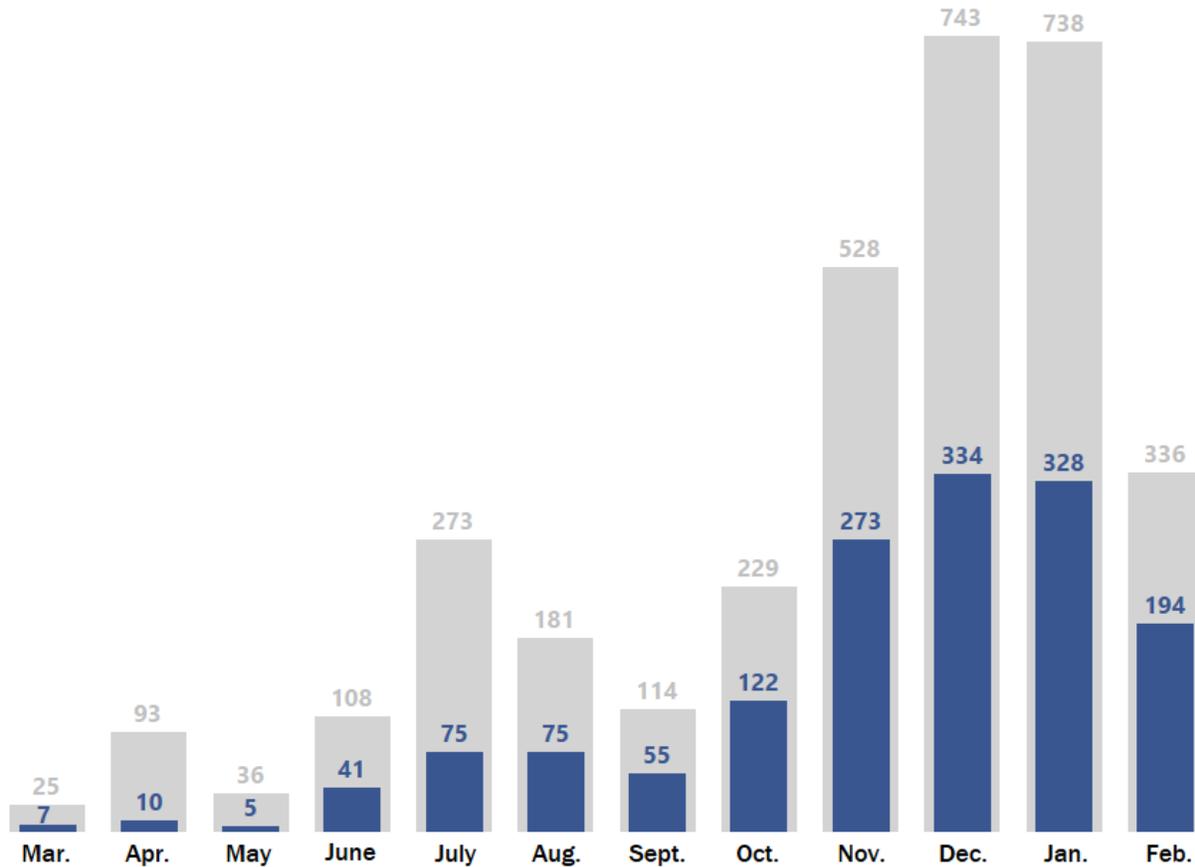
Since reopening IRS facilities across the country for limited operations, the number of IRS employees who reported testing positive for COVID-19 has increased. As of February 28, 2021, 3,404 IRS employees reported testing positive for COVID-19. However, not all employees who test positive for COVID-19 are a risk for transmitting the disease to other employees. Employees who have reported to an IRS facility during the 14 days preceding a positive test result for COVID-19 are considered to be at risk of exposing other employees. As of February 28, 2021, 1,519 (45 percent) of the 3,404 IRS employees who reported testing positive for COVID-19 were determined to pose a transmission risk to other IRS employees. Overall, the transmission risk has increased with the reopenings and mission-essential employees returning to work on-site. Nonetheless, the majority of employees who reported testing positive for COVID-19 over the one-year period are those who have not been in the office within 14 days and are either teleworking or are on weather and safety leave.

Figure 2 illustrates the monthly number of IRS employees reporting as testing positive for COVID-19 and, of those, the number who posed a transmission risk to other IRS employees.

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<sup>13</sup> Since July 13, 2020, several facilities have closed for short periods of time for cleanings due to COVID-19. In addition, other facilities have closed for other reasons, *e.g.*, weather related.

**Figure 2: IRS Employees With COVID-19 and Those That Presented a Transmission Risk by Month**



Source: IRS Senior Commissioner Representative's Office.<sup>14</sup>

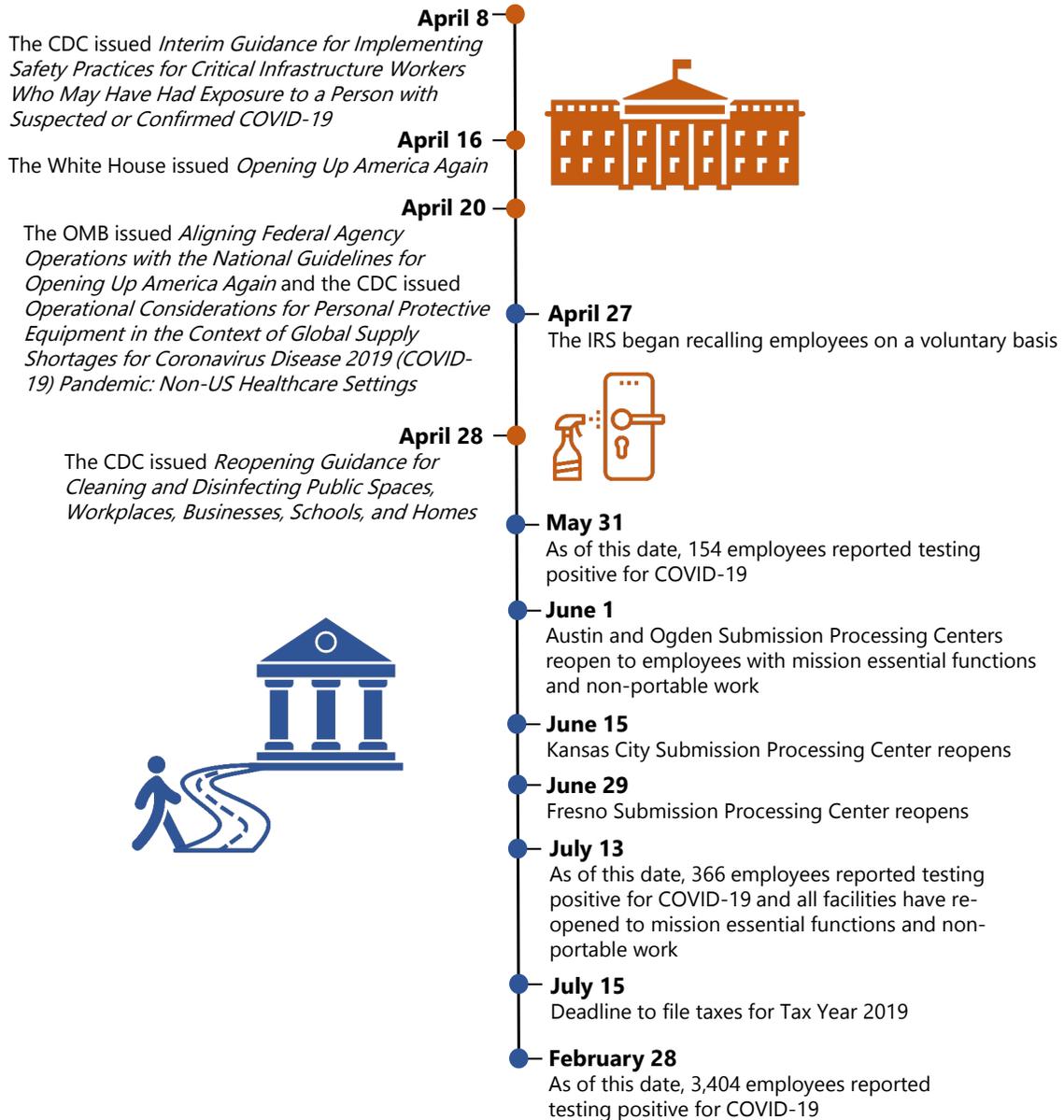
Figure 3 provides a timeline of significant events related to the COVID-19 pandemic during the period of April through February 2021, such as facility reopenings, health and safety incidents, and policy changes.

<sup>14</sup> We did not validate these data and provided this information for perspective on the overall transmission risk.

**Figure 3: Timeline of COVID-19 Related Events (April 2020 to February 2021)<sup>15</sup>**

**COVID-19 Federal Guidance and Significant Events**

**IRS Response and Significant Events**



Source: TIGTA-generated chart based on Federal and IRS guidance, IRS data concerning facility reopenings and employees testing positive for COVID-19, and significant pandemic-related events.

**IRS policies and procedures generally align with Federal guidelines and best practices**

As part of its efforts to quickly inform and protect employees during the early stages of the COVID-19 pandemic, the IRS made Federal guidance available to all employees, in addition to developing and issuing its own internal guidance. The IRS’s internal guidance generally aligned

<sup>15</sup> As part of its subsequent report, TIGTA plans to provide information on more recently issued guidance.

with Federal guidance and best practices issued by the OPM, the CDC, the Government Accountability Office (GAO), and other Federal authorities.<sup>16</sup> The next sections of this report provide examples of guidance developed and actions taken by the IRS in alignment with Federal guidelines and best practices.

### **Employee health and wellness guidance**

On February 3, 2020, the OPM issued guidance instructing agencies to remind employees to use good health habits, such as handwashing, and to encourage sick employees to seek medical treatment and use sick leave.<sup>17</sup> In addition, the CDC and other Federal agencies began providing guidance and recommendations to ensure the health and safety of all individuals. In response, the IRS disseminated COVID-19 related guidance, including digital and print materials that could be displayed in IRS facilities. This guidance covered topics such as:

- **Face coverings:** On April 3, 2020, the CDC recommended the use of face masks. The CDC has also identified how to select; make; and properly wear, store, and wash cloth face coverings.<sup>18</sup> The IRS requires all employees to wear face masks while in IRS facilities, excluding those with an approved reasonable accommodation. IRS guidance also requires that employee face masks meet CDC guidelines and may not have exhalation valves or vents.<sup>19</sup> On April 27, 2020, the IRS began providing its returning employees with face masks. Employees are also able to wear their own face masks if the mask meets CDC requirements and covers their nose and mouth.
- **Social distancing:** The CDC recommended social distancing, which is defined as keeping a safe space of six feet or more between individuals who are not from the same household.<sup>20</sup> The IRS directed employees to practice social distancing by keeping six feet apart from others.<sup>21</sup> According to the IRS, workspaces were also modified and layout recommendations were discussed and implemented for many work groups to ensure that the recommended social distancing requirements were met.
- **Workplace safety for self and others:** In an effort to prevent and reduce COVID-19 transmission, the CDC recommended employers encourage employees to avoid touching their eyes, nose, and mouth; avoid using other employees' equipment, such as telephones or desks; and remain home if they are sick. The CDC further recommended routinely cleaning and disinfecting all high-touch surfaces in a workspace, including workstations, keyboards, telephones, handrails, and doorknobs before and after use. The CDC also encouraged employers to assign vulnerable employees duties that minimized their contact with others.<sup>22</sup> The IRS similarly directed employees to stay home if sick,

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<sup>16</sup> TIGTA did not directly observe the implementation of these guidelines and best practices at IRS facilities as part of our review. We instead reviewed the IRS's documented guidelines and best practices, decision-making, and communications.

<sup>17</sup> OPM, CPM 2020-01, *2019 Novel Coronavirus* (February 3, 2020).

<sup>18</sup> CDC, *Use Masks to Slow the Spread of COVID-19* (updated December 21, 2020). The CDC has continuously updated its COVID-19 guidance. If an updated version was reviewed, it is noted in the footnotes and Appendix IV.

<sup>19</sup> IRS, *Required cloth face coverings* (May 12, 2020).

<sup>20</sup> CDC, *Social Distancing* (updated November 17, 2020).

<sup>21</sup> IRS, Document 13376, *Keep Your Distance, Staying Safe* (May 2020).

<sup>22</sup> CDC, *Interim Guidance for Businesses and Employers Responding to Coronavirus Disease 2019 (COVID-19)* (updated May 6, 2020). CDC, *How to Protect Yourself and Others* (updated December 31, 2020).

avoid touching their faces or high touch surfaces, avoid contact with others, clean workspaces before and after use, and clean and disinfect frequently touched objects and surfaces.<sup>23</sup> In addition, the IRS created the *COVID-19 Exposure and Return to Work Decision Matrix* to assist employees with determining when it is appropriate to return to work.<sup>24</sup>

- **Handwashing:** The CDC recommended washing hands often with soap and water for at least 20 seconds, especially after being in a public place, blowing one’s nose, coughing, or sneezing.<sup>25</sup> The CDC noted if soap and water is not readily available, hand sanitizer containing at least 60 percent alcohol could be substituted by covering all surfaces of the hands and rubbing them together until dry. The IRS provided similar guidance instructing employees to wash their hands with water and soap for at least 20 seconds, scrub all parts of the hands before rinsing, and dry well.<sup>26</sup> Employees were also provided with hand sanitizer.
- **COVID-19 screening questions:** The CDC developed a COVID-19 self-screening tool for access to its facilities, which was made available for use by any entity. The tool asked employees to answer a series of questions to determine if an employee has experienced COVID-19 symptoms, been in close physical contact with someone likely to have COVID-19, is currently isolating or quarantining, or is awaiting the results of a COVID-19 test.<sup>27</sup> If an employee answers “yes” to any of the questions, then they should not enter a CDC facility. The IRS used a similar COVID-19 screening process for its employees. As part of the screening, the employee is asked if they are experiencing any COVID-19 symptoms, if they have been in close physical contact with a person confirmed to have COVID-19 within the last 14 days, or if they have received instructions from a health care authority to self-observe, self-isolate, or self-quarantine in the last 14 days. If an employee answers “yes” to any of the questions, they should not enter an IRS facility.<sup>28</sup>

## Facilities guidance

On April 20, 2020, the OMB issued guidance envisioning Federal agencies returning to normal operations, delineated by a three-phase process dictated by State and local authorities.<sup>29</sup> The CDC also issued detailed guidance for cleaning facilities.<sup>30</sup> As part of its guidance, the CDC provided instructions on how to sanitize a facility and a list of approved disinfectants for use against COVID-19. The CDC also urged employers to practice routine cleanings of high-touch surfaces, encouraging more frequent cleanings of areas based on level of use. In the event that an individual infected with COVID-19 has been in a facility, the CDC recommended the closure

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<sup>23</sup> IRS, Document 13376, *Keep Your Distance, Staying Safe* (May 2020). IRS, Document 13376-C, *10 Reminders To Keep You and Others Safe* (June 2020).

<sup>24</sup> IRS, *COVID-19 Exposure and Return to Work Decision Matrix* (August 28, 2020).

<sup>25</sup> CDC, *How to Protect Yourself and Others* (updated December 31, 2020).

<sup>26</sup> IRS, Document 13376, *Keep Your Distance, Staying Safe* (May 2020). IRS, Document 13372-B, *Hygiene How-To Wash Hands* (May 2020).

<sup>27</sup> CDC, *CDC Facilities COVID-19 Screening* (November 12, 2020).

<sup>28</sup> IRS, Document 13372-A, *COVID-19 Screening Questions* (May 2020).

<sup>29</sup> OMB, Memorandum M-20-23, *Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again* (April 20, 2020).

<sup>30</sup> CDC, *Reopening Guidance for Cleaning and Disinfecting Public Spaces, Workplaces, Businesses, Schools, and Homes* (updated May 7, 2020).

of that portion of the facility, if possible, waiting 24 hours to clean it, and then reopening the portion of the facility once it has been cleaned.<sup>31</sup>

To ensure employee safety upon returning to IRS facilities, the IRS modified janitorial contracts to include enhanced daily cleaning procedures and the use of specific CDC disinfecting products. This included the use of disinfectants on common or frequently touched hard surfaces, *e.g.*, handrails, entryways, breakrooms, and bathroom facilities. While janitors are not required to clean individual employee work desks, or personal equipment such as telephones, computers, keyboards, mouse, printers, or copiers, employees were encouraged to wipe down their workstations at the beginning and end of each shift. Employees were provided with disinfectant wipes, as available, to allow them to do so.

Interim guidance from the CDC also identified strategies and recommendations for employers seeking to safely resume normal or phased business operations, which included improving building ventilation systems.<sup>32</sup> At this time, no IRS-wide air sanitization program is planned. However, according to the IRS, there are many different types of air handling systems in IRS facilities that use appropriate filters to prevent respiratory droplet contamination. Efforts were also made to increase the amount of fresh air introduced into IRS facilities, when possible.

### **Telework and leave guidance**

On February 3, 2020, the OPM issued guidance instructing agencies to consider implementing social distancing, including the use of telework.<sup>33</sup> The OPM issued additional guidance on February 7, 2020, outlining human resource flexibilities and authorities available to assist employees and agencies in dealing with COVID-19, or other quarantinable communicable diseases, by maximizing telework, administrative leave, and other work-related flexibilities.<sup>34</sup> On February 18, 2020, the IRS issued guidance which granted telework and leave flexibilities.<sup>35</sup>

In addition, in its March 12, 2020, guidance, the OMB encouraged all Federal Executive Branch departments and agencies to take full advantage of telework flexibilities for telework-eligible employees who have a higher risk for serious complications from COVID-19.<sup>36</sup> Agencies were also encouraged, in certain circumstances, to extend telework flexibilities more broadly to all eligible teleworkers in areas with community spread, or to better accommodate State and local responses to the COVID-19 outbreak, such as school closures. Further, the OMB stated that weather and safety leave could be granted to higher-risk employees who are not telework-eligible.

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<sup>31</sup> CDC, *Cleaning and Disinfecting Your Facility* (October 10, 2020). CDC, *Cleaning and Disinfection for Community Facilities* (updated May 27, 2020).

<sup>32</sup> CDC, *Implementing Safety Practices for Critical Infrastructure Workers Who May Have Had Exposure to a Person with Suspected or Confirmed COVID-19* (updated April 20, 2020). CDC, *Interim Guidance for Businesses and Employers Responding to Coronavirus Disease 2019 (COVID-19)* (updated May 6, 2020). CDC, *COVID-19 Employer Information for Office Buildings* (October 29, 2020).

<sup>33</sup> OPM, CPM 2020-01, *2019 Novel Coronavirus* (February 3, 2020).

<sup>34</sup> OPM, CPM 2020-02, *Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus* (February 7, 2020).

<sup>35</sup> IRS, *HR Flexibilities available for employees affected by the 2019 coronavirus and other quarantinable communicable diseases* (February 18, 2020).

<sup>36</sup> OMB, Memorandum M-20-13, *Updated Guidance on Telework Flexibilities in Response to Coronavirus* (March 12, 2020).

In response to the growing health concerns and telework flexibilities granted by the OPM and encouraged by the OMB, in March of 2020, the IRS began shifting significant portions of its workforce to telework, when possible, or weather and safety leave. For the week ending March 21, 2020, IRS internal data indicate almost 55,000 employees worked in an IRS facility. By the week ending April 18, 2020, approximately 5,200 employees reported to an IRS facility; however, less than 1,000 employees spent a full week in an IRS facility. The vast majority of the remaining IRS employees were teleworking or on weather and safety leave.

### **Travel guidance**

On March 3, 2020, the OPM issued guidance stating, "all agencies shall review their travel policies and begin to reduce non-essential travel as appropriate."<sup>37</sup> The OPM also advised employees planning domestic travel to routinely check the CDC's website for updated information related to travel during COVID-19 and take into consideration the location and purpose of their travel. Shortly thereafter, the IRS Commissioner informed employees that the IRS was limiting all non-essential travel for 30 days effective March 9, 2020. On April 14, 2020, the IRS stated that employees should speak with their supervisors about all business-related travel and recommended that only mission-critical travel be performed.<sup>38</sup>

### **Communication with employees**

On June 25, 2020, the GAO testified about several key considerations agencies should contemplate when deciding the best and safest way to return employees to the workplace. One such consideration was continuous communications with employees.<sup>39</sup> Throughout the pandemic, the IRS has used numerous methods to communicate with its employees, including town hall meetings, internal and external IRS COVID-19 websites, e-mails and text messages, and an emergency employee hotline. The IRS also held regular leadership meetings and administered pulse surveys to receive feedback from employees on various topics.

#### Town hall meetings

The IRS held town hall meetings with each business unit, which included updates related to the COVID-19 pandemic. For example, during an August 6, 2020, town hall meeting, IRS officials urged employees to be mindful of wearing masks and social distancing. They discussed following IRS, Department of the Treasury, and OPM guidance, reminding employees that the most up-to-date guidance could be found on the IRS website. IRS officials also discussed what business units could expect from the IRS in terms of future communications regarding COVID-19.

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<sup>37</sup> OPM, CPM 2020-04, *Preliminary Guidance to Agencies during Coronavirus Disease 2019 (COVID-19)* (March 3, 2020).

<sup>38</sup> IRS, *Employees who frequently travel for job duties* (April 14, 2020).

<sup>39</sup> GAO, GAO-20-650T, *Federal Workforce: Key Considerations for Agencies Returning Employees to Workplaces During Pandemics* (June 25, 2020).

### Internal and external IRS COVID-19 websites

The IRS created and frequently updates an internal COVID-19 website that is available to employees on the IRS intranet. The information published on this website covers topics related to the pandemic, *e.g.*, general COVID-19 information; incident reporting; facilities; pay, leave, and benefits; employee health and wellness; returning to normal operations; information technology; telework; timekeeping; and travel. Information is provided externally on the IRS.gov employee emergency page for employees who are on weather and safety leave and do not have access to an IRS computer.<sup>40</sup>

### E-mails and text messaging

The IRS used e-mails and texts to share information between managers or leadership and their employees. For example, the IRS publishes two e-newsletters, *Leaders' Alert* and *IRS Headlines*, which are available on the IRS intranet and disseminated to employees via e-mail, and sends notifications to employees via the AtHoc Emergency Alert Notification System.

- The *Leaders' Alert* is a weekly e-newsletter for IRS executives, managers, and management officials. During the pandemic, *Leaders' Alerts* were sent to all managers and management officials, initially daily and then twice weekly, and included policy changes, such as telework allowances.
- *IRS Headlines* is a weekly e-newsletter for all IRS employees. COVID-19 information was disseminated as part of *IRS Headlines*, which were sent out almost daily to all employees with IRS e-mail addresses and listed any changes to COVID-19 related policies or procedures for employees.
- The IRS's AtHoc Emergency Alert Notification System provides emergency alerts to employees via text, e-mail, computer notification, or mobile phone application. This System has been used during the COVID-19 pandemic as a forum to quickly disseminate information to employees. All Non-Bargaining Unit employees are required, and Bargaining Unit employees strongly encouraged, to include personal contact information in the AtHoc Emergency Alert Notification System, which allows them to receive notifications.

### IRS Emergency Hotline

IRS employees can call the IRS Emergency Hotline, which is a system that provides employees with building operating statuses, including when a facility's operating status is affected by COVID-19-related events.

### Executive Steering Committee meetings

The IRS held Executive Steering Committee meetings with the heads of each business unit daily at the beginning of the COVID-19 pandemic, and then on a weekly basis. Decision-making and topics of discussion included closing and reopening facilities, employee health and safety, weather and safety leave, telework, and other human resource flexibilities. Based on our review of Executive Steering Committee meeting minutes, significant coordination efforts occurred with the Department of the Treasury and other Federal agencies, including the OPM, the CDC, the GAO, and other Federal authorities, to ensure compliance with, and consistent application of,

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<sup>40</sup> The information posted to the external website changes over time.

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Federal guidance and best practices. In addition, IRS officials consulted with the National Treasury Employees Union on the IRS’s decision-making and guidance.

### Pulse surveys

The IRS has administered pulse surveys to receive feedback from employees on various topics during the COVID-19 pandemic. Initially, these surveys included questions about how employees were feeling on a scale of one to five, whether employees were receiving adequate communication from their supervisors, and whether employees felt comfortable returning to an IRS facility. The IRS Human Capital Office reviewed feedback from these surveys, disseminated results to individual IRS business units, and made recommendations for improvement based on survey results over time. For example, the Human Capital Office recommended increasing senior level communications to enhance morale and reinforcing guidance to improve the wearing of face coverings correctly. As time progressed, survey questions were added to gather more in-depth feedback and assist IRS leadership in better understanding how to support its employees.

As of the writing of this report, the IRS was continuing to administer surveys to obtain feedback from employees. We will continue to review the IRS’s actions to protect the health and safety of its employees, such as obtaining feedback from employees through pulse surveys, and provide updated information in a subsequent report to be issued later this fiscal year. For more information on TIGTA’s work concerning other pandemic-related issues, such as IRS efforts to issue Economic Impact Payments and the impact of the pandemic on the 2020 Filing Season, please visit TIGTA’s website at <https://www.treasury.gov/tigta>.

## Appendix I

### Detailed Objective, Scope, and Methodology

Our overall objective was to evaluate the actions the IRS has taken to protect the health and safety of its employees during the COVID-19 pandemic.<sup>1 2</sup> To accomplish our objective, we:

- Identified Federal guidelines issued by the CDC, the OMB, and the OPM, as well as best practices issued by the GAO, for protecting employees during pandemics.<sup>3</sup>
- Assembled a timeline of facility closures, reopenings, health and safety incidents, policy changes, and other significant events.
- Compared Federal guidelines and best practices for protecting employees during pandemics with corresponding IRS guidelines.

#### Performance of This Review

This review was performed with information obtained from Facilities Management and Security Services and Human Capital Office offices located in Washington, D.C.; Atlanta, Georgia; Indianapolis, Indiana; Traverse City, Michigan; and Richmond, Virginia, during the period August through November 2020. 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.

Major contributors to the report were Heather Hill, Assistant Inspector General for Audit (Management Services and Exempt Organizations); Troy Paterson, Director; Lindsay Steward, Audit Manager; Trisa Brewer, Lead Auditor; Meghann Noon-Miller, Senior Auditor; Frank Rivers, Auditor; and John Elder, Information Technology Specialist (Data Analytics).

#### 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 that the following internal controls were relevant to our audit objective: IRS policies and procedures related to the protection of the health and safety of its employees during the COVID-19

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<sup>1</sup> TIGTA plans to issue a subsequent report later in Fiscal Year 2021 that will provide updates to the information in this report, as well as additional information on the IRS's pandemic planning efforts.

<sup>2</sup> This included obtaining information on the number of IRS employees reporting testing positive for COVID-19, the percentage of employees posing a transmission risk, the number of employees reporting to an IRS facility for a full week, the number of employees charging time to telecommuting or weather and safety leave for a week, and facility closures and reopenings. These data are presented in this report for informational purposes and were not independently validated.

<sup>3</sup> See Appendix IV for a list of Federal guidelines and best practices.

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pandemic. We evaluated these controls by comparing the IRS’s guidance with Federal guidelines and best practices for the prevention of the spread of COVID-19.

## Appendix II

### Employees Reporting to an Internal Revenue Service Facility for a Full Week

Week Ending Date	IRS Employees in an IRS Facility for a Full Week <sup>1</sup>	Week Ending Date	IRS Employees in an IRS Facility for a Full Week
March 21, 2020	26,565	July 25, 2020	10,303
March 28, 2020	3,740	August 1, 2020	10,154
April 4, 2020	2,246	August 8, 2020	9,739
April 11, 2020	1,028	August 15, 2020	10,034
April 18, 2020	757	August 22, 2020	10,067
April 25, 2020	795	August 29, 2020	10,108
May 2, 2020	1,831	September 5, 2020	9,787
May 9, 2020	1,727	September 12, 2020	9,599
May 16, 2020	2,394	September 19, 2020	9,600
May 23, 2020	2,444	September 26, 2020	9,374
May 30, 2020 <sup>2</sup>	2,551	October 3, 2020	9,680
June 6, 2020	5,891	October 10, 2020	9,698
June 13, 2020	5,887	October 17, 2020	10,916
June 20, 2020	7,867	October 24, 2020	10,898
June 27, 2020	8,001	October 31, 2020	12,042
July 4, 2020	9,165	November 7, 2020	11,549
July 11, 2020	8,809	November 14, 2020	10,795
July 18, 2020	10,387	November 21, 2020	11,008

Source: IRS-provided data from the Treasury Integrated Management Information System. TIGTA has not independently validated these data.

<sup>1</sup> A full work week represents 30 or more hours.

<sup>2</sup> When a week contains a Federal holiday, a full work week represents 24 or more hours. Federal holidays were observed on May 25, 2020; July 3, 2020; September 7, 2020; October 12, 2020; and November 11, 2020.

## Appendix III

### Internal Revenue Service Facility Closures<sup>1</sup>

As of Date	Closed			
March 17, 2020	9			
March 27, 2020	68			
April 2, 2020	400			
April 10, 2020	480			
April 25, 2020	477			
May 8, 2020	477			
May 22, 2020	511			
As of Date	Closed With Limited Access	Closed With No Access	Open for Mission-Essential Functions and Nonportable Work	Open for Normal Operations <sup>2</sup>
June 5, 2020	444	3	64	0
June 20, 2020	395	0	116	0
July 2, 2020	316	0	195	0
July 17, 2020	0	2	509	0
July 31, 2020	0	3	508	0
August 14, 2020	0	1	510	0
August 28, 2020	0	8	503	0
September 11, 2020	0	1	510	0
September 18, 2020	0	3	508	0
September 25, 2020	0	3	509	0
October 2, 2020	0	2	510	0
October 9, 2020	0	4	508	0
October 16, 2020	0	1	511	0
October 23, 2020	0	1	503	0
October 30, 2020	0	5	499	0
November 6, 2020	0	1 <sup>3</sup>	503	0
November 13, 2020	0	1	503	0
November 20, 2020	0	2	502	0
November 27, 2020	0	2	502	0
November 30, 2020	0	3	501	0

*Source: Daily IRS e-mails to the Department of the Treasury. TIGTA has not independently validated these data.*

<sup>1</sup> The total count of IRS facilities changed during the pandemic. As of November 30, 2020, the IRS had 504 facilities whose status it reported daily to the Department of the Treasury.

<sup>2</sup> On June 5, 2020, the IRS began reporting facility status using four categories. Prior to June 5, 2020, it only presented the number of closed IRS facilities.

<sup>3</sup> With the exception of building closures in Maitland, Florida, from October 28 through 30; Brockton, Massachusetts, on November 19; and Texarkana, Arkansas, on November 27 for cleaning and sanitation in accordance with CDC guidelines, the remaining office closures (closed with no access) from July 17, 2020, onward are not associated with COVID-19.

**Federal Guidelines and Best Practices**

**Centers for Disease Control and Prevention<sup>1</sup>**

- *CDC Facilities COVID-19 Screening* (November 12, 2020)
- *Cleaning and Disinfecting Your Facility* (October 10, 2020)
- *Cleaning and Disinfection for Community Facilities* (updated May 27, 2020)
- *COVID-19 Associated Hospitalization Related to Underlying Medical Conditions* (August 8, 2020)
- *COVID-19 Critical Infrastructure Sector Response Planning* (updated November 16, 2020)
- *COVID-19 Employer Information for Office Buildings* (updated October 29, 2020)
- *Frequently Asked Questions* (updated November 20, 2020)
- *General Business Frequently Asked Questions* (updated July 11, 2020)
- *Guidance for Reopening Buildings After Prolonged Shutdown or Reduced Operation* (updated September 22, 2020)
- *How to Protect Yourself and Others* (updated December 31, 2020)
- *Implementing Safety Practices for Critical Infrastructure Workers Who May Have Had Exposure to a Person with Suspected or Confirmed COVID-19* (updated April 20, 2020)
- *Interim Guidance for Businesses and Employers Responding to Coronavirus Disease 2019 (COVID-19)* (updated May 6, 2020)
- *Interim Guidance for Discontinuation of Isolation for Persons with COVID-19 Not in Healthcare Settings* (updated July 20, 2020)
- *Operational Considerations for Personal Protective Equipment in the Context of Global Supply Shortages for Coronavirus Disease 2019 (COVID-19) Pandemic: Non-US Healthcare Settings* (updated November 19, 2020)
- *Public Health Guidance for Community-Related Exposure* (updated November 16, 2020)
- *Reopening Guidance for Cleaning and Disinfecting Public Spaces, Workplaces, Businesses, Schools, and Homes* (updated May 7, 2020)
- *Resuming Business Toolkit* (May 27, 2020)
- *Social Distancing* (updated November 17, 2020)
- *Use Masks to Slow the Spread of COVID-19* (updated December 21, 2020)

**Government Accountability Office**

- GAO-20-650T, *Federal Workforce: Key Considerations for Agencies Returning Employees to Workplaces During Pandemics* (June 25, 2020)

<sup>1</sup> The CDC has continuously updated its COVID-19 guidance. The dates shown in this appendix are the original issuance dates unless otherwise noted. If an updated version was reviewed, we noted the date the guidance was revised.

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<b>Office of Management and Budget</b>
<ul style="list-style-type: none"><li>• M-20-13, <i>Updated Guidance on Telework Flexibilities in Response to Coronavirus</i> (March 12, 2020)</li><li>• M-20-14, <i>Updated Federal Travel Guidance in Response to Coronavirus</i> (March 14, 2020)</li><li>• M-20-15, <i>Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus</i> (March 15, 2020)</li><li>• M-20-16, <i>Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19</i> (March 17, 2020)</li><li>• M-20-18, <i>Managing Federal Contract Performance Issues Associated with the Novel Coronavirus (COVID-19)</i> (March 20, 2020)</li><li>• M-20-19, <i>Harnessing Technology to Support Mission Continuity</i> (March 22, 2020)</li><li>• M-20-23, <i>Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again</i> (April 20, 2020)</li></ul>
<b>Office of Personnel Management</b>
<ul style="list-style-type: none"><li>• <i>Annual Leave and Other Paid Time Off Guidance</i> (June 18, 2020)</li><li>• CPM 2020-01, <i>2019 Novel Coronavirus</i> (February 3, 2020)</li><li>• CPM 2020-02, <i>Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus</i> (February 7, 2020)</li><li>• CPM 2020-04, <i>Preliminary Guidance to Agencies during Coronavirus Disease 2019 (COVID-19)</i> (March 3, 2020)</li><li>• CPM 2020-05, <i>Coronavirus Disease 2019 (COVID-19): Additional Guidance</i> (March 7, 2020)</li></ul>
<b>Occupational Safety and Health Administration</b>
<ul style="list-style-type: none"><li>• OSHA 3990-03 2020, <i>Guidance on Preparing Workplaces for COVID-19</i> (March 9, 2020)</li><li>• OSHA 4045-06 2020, <i>Guidance on Returning to Work</i> (June 17, 2020)</li></ul>
<b>The White House</b>
<ul style="list-style-type: none"><li>• <i>Opening Up America Again</i> (April 16, 2020)</li></ul>

*Source: TIGTA-generated chart based on Federal guidelines and best practices considered as part of this review.*

Glossary of Terms

Term	Definition
Call Center Operations	Call centers are distributed all over the country and reside at more than 25 sites, including all 10 campuses.
Filing Season	The period from January through mid-April when most individual income tax returns are filed.
National Treasury Employees Union	According to its website, the National Treasury Employees Union is the Nation’s largest independent union of Federal employees, representing 150,000 workers in 33 departments and agencies (including the IRS and other bureaus of the Department of the Treasury). It represents the Federal workforce in the courts, at the bargaining table, and in the media.
Pandemic	A pandemic is the worldwide spread of a new disease.
Pulse Survey	A tool management used to obtain real-time employee responses and identify issues for immediate resolution.
Submission Processing Center	Submission processing centers receive, process, and archive tax information returns, issue tax notices, process refunds, and account for all tax revenues. The IRS has four submission processing centers located in Fresno, California; Kansas City, Missouri; Austin, Texas; and, Ogden, Utah.
Weather and Safety Leave	May be permitted when weather or other safety-related conditions prevent employees from safely traveling or safely performing work at an approved location, such as the official duty station or telework location.

## Appendix VI

### Abbreviations

CDC	Centers for Disease Control and Prevention
COVID-19	Coronavirus Disease 2019
CPM	Compensation Policy Memorandum
GAO	Government Accountability Office
IRS	Internal Revenue Service
OMB	Office of Management and Budget
OPM	Office of Personnel Management
TIGTA	Treasury Inspector General for Tax Administration



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