

H Management Evaluation Review IRS Questions

Use the following questions as a monitoring guide:

Record Keeping

- Who receives the Federal Tax Information (FTI) in this office?
- Has receipt of and disposal of return information been properly documented?

Secure Storage

- Is the FTI stored in a secure location, safe from unauthorized access, utilizing the two barrier security environment?

Limited Access

- Is access to return information limited to only those employees whose official duties require access?
- Is there a formal key control or combination accountability procedure in place?
Is a periodic inspection conducted of the locking mechanism's effectiveness for each lock?
- Are all employees with access to the safe included in the yearly FTI safeguard awareness and penalty training?
- Upon completion of use, has the FTI (including all copies) been returned to the Office of Budget, Contracts and Reporting or made UNDISCLOSABLE.

Findings

- Are security measures in place to ensure IRS information is kept confidential?
When security measures are not in place, a corrective action plan is due (20 [workdays\(g\)](#) from today's date) to the **ME** Manager (Site code 965C).