



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

10.2.3

AUGUST 22, 2016

## EFFECTIVE DATE

(08-22-2016)

## PURPOSE

- (1) This transmits obsolete IRM 10.2.3 *Safeguard Reviews*.

## MATERIAL CHANGES

- (1) Safeguard Reviews are no longer part of the FMSS Security Policy Office. As a result, this IRM is now obsolete, effective immediately. Guidance for the physical security review portion of the Safeguard Review is found in Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies* under the authority of Privacy, Government Liaison and Disclosure (PGLD).
- (2) Contractor Security Reviews are under the authority of Information Technology (IT) Cybersecurity. Guidance for this program is found in Publication 4812, *Contractor Security Controls* and IRM 10.8.1, *Information Technology, Policy and Guidance*. Procurement provides additional guidance in their Policy and Procedure (P&P) 39.1(J).
- (3) Any IRM section that addresses safeguard reviews or references IRM 10.2.3 should reflect this change when next revised.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 10.2.3 dated September 9, 2008.

## AUDIENCE

Servicewide

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