



**CITY OF PORTLAND
OFFICE OF MANAGEMENT & FINANCE
BUREAU OF REVENUE & FINANCIAL SERVICES
REVENUE DIVISION RULE**

Workplace Access

RULE # RB-6

WORKPLACE ACCESS POLICY AND PROCEDURES

Authority

Portland City Code Chapters 3 and 7
Multnomah County Code Chapter 12
Oregon Revised Statutes 314.835 and 314.840
Internal Revenue Code §§6103, §§7213, §§7431 and Title 18 of the United States Code §§641 and §§3571, Internal Revenue Service (IRS) Publication 1075 and IRS Publication 4465A

Purpose

The Revenue Division (“Division”) must comply with City of Portland, Multnomah County and Oregon State codes and laws pertaining to the confidentiality of tax information. The Division must also comply with federal laws, Executive Orders, directives, policies, regulations, standards, and guidance pertaining to safeguarding federal tax information. The Division must therefore define a secure work area and establish a policy restricting access to that area. This policy establishes guidelines that will be used to determine the level of access to the secure work area granted to employees, contractors and visitors.

Definitions

Secure Work Area: Any area of the Division which requires an electronic card key to access. This encompasses the entire Division area except the elevators, bathrooms and lobby. Under specific circumstances outlined below, the break room and Rivers Conference Room (public conference room off of the lobby) are *not* defined as secure work areas for the duration of celebrations or meetings involving outside attendees.

Level One Access (white City card key): Unrestricted entry/unescorted movement. This level of access is granted to Division employees (and members of other bureaus permanently stationed at the Revenue Division) and a limited number of non-Division City employees and contractors who have a confirmed business need for *recurring* or *emergency* access to the secure work area. Level one access personnel are issued white City of Portland card key identification badges. Non-Division City employees must sign the Visitor’s Log with each entry and exit of the workspace unless they are moving furniture or performing a similar repetitive task, in which case an initial and final Visitor’s Log entry will suffice. Level one access is awarded at the discretion of the Division Director or designee and requires a criminal records check.

Level Two Access (green Division badge): Restricted entry/unescorted movement. This level of access is granted to non-Division City employees and contractors who request unescorted access to the secure work area on an *intermittent* or *non-emergency* basis. Level two access is also granted to certain delivery personnel who need regular access to the secure work area. Level two access personnel must sign the Visitor’s Log with each entry and exit of the workspace unless they are moving furniture or performing a similar repetitive task, in which case an initial and final Visitor’s Log

entry will suffice. Level two access personnel are issued green Division visitor passes which have their name and a photograph. Level two access is awarded at the discretion of the Division Director or designee and requires a criminal records check.

Level Three Access (red Division badge): Restricted entry/escorted movement. This level of access is granted to non-Division City employees, contractors and the visiting public who request *one-time* or *infrequent* access to the secure work area. Visiting family, friends and former Division employees (who may or may not be current City employees) are also eligible for level three access. Level three access personnel must sign the Visitor's Log with each entry and exit of the workspace unless they are moving furniture or performing a similar repetitive task, in which case an initial and final Visitor's Log entry will suffice. Level three access personnel are issued red Division visitor badges and must be escorted at all times.

Recurring Access: A business need exists to access the workspace at least weekly.

Intermittent Access: A business need exists to access the workspace less frequently than weekly.

Division Employee: Someone employed by the Revenue Division, or a member of another bureau permanently stationed at the Division who is also issued a white City card key allowing access to the secure work area.

Initial Sponsor: Sponsor who greets the visitor, issues the appropriate badge, ensures the Visitor Log is complete, and escorts the level three (red badge) visitor into the secure work area. The initial sponsor could be the person the visitor has the appointment with or it could be a Division employee near the front counter who offers to take the visitor to their appointment.

IRS Liaison: Authorizing official for access to the restricted area.

Emergency Access: Emergency access is defined as access supporting a critical business function of the Division which could fail with little or no notice. An example of personnel needing emergency access is Bureau of Technology Services network staff supporting mission critical technology or communications on weekends or holidays.

Final Sponsor: Sponsor who escorts the level three (red badge) visitor out of the secure work area. The final sponsor could be the person the visitor had the appointment with or it could be a second or subsequent person who is escorting the visitor out of the office. The final sponsor is responsible for collecting and returning the badge and completing the Visitor Log departure time (or observes the visitor completing the log).

Proctor: A Division employee overseeing an exam or training in the training room.

Restricted Area: In accordance with Internal Revenue Service regulations, this is a prominently posted and separate area within the secure work area where entry is controlled by the IRS Liaison and restricted to authorized personnel (individuals assigned to the area) (IRS Publication 1075, Section 4.3, Restricted Area Access).

Sponsor: A sponsor is a current Division employee or contractor with level one or level two access. **All level three visitors (red badge) must be accompanied by a sponsor at all times.** The initial sponsor is responsible for verifying the visitor has completed the Visitor Log. If visitors with level three access are here to see more than one person or location, a sponsor may pass the visitor on to a second sponsor who has level one or level two access, *as long as the new sponsor is aware of the continuous escort requirement.* The second and subsequent sponsors are not required to re-sign the Visitor's Log, *but the final sponsor in the series is responsible for ensuring the visitor signs out and returns their badge.* Sponsors are expected to ensure all level three visitors have an escort during the *entire duration* of their visit **and** ensure they sign out and return their badge at the end of the visit.

Unauthorized Personnel: Any person in the secure work area who is not displaying an access badge, unless they are a uniformed postal worker. This includes family members, friends, non-Division City employees and former Division employees.

Visitor's Log: A log of visitor names maintained at the front counter and back door (the door located next to the Division Quiet Room). Everyone requesting level two or three access must sign the log upon entry and sign out upon departing the secure work area. When the final sponsor escorts the visitor out of the secure work area it is the responsibility of the final sponsor to ensure the badge(s) are returned and that the visitor signs out.

- Visitors are required to provide:
 - First and last name
 - Organization (place of work or relationship to person visited (e.g., family, friend, etc.))
 - Visitor Access Type
 - Person the visitor is here to see
 - Signature
- The visitor must agree to the terms of access, including whether an escort is required at all times and area(s) of the office the selected visitor may access.
- The visitor or final sponsor is required to sign out.

Visitor Type: There are five (5) types of visitor access that require visitors to sign in and out of the Visitor Log:

1. Red Badge: always escorted, has access to the secure work area
2. Green Badge: no escort required, has access to the secure work area
3. White Badge (City badge with Revenue Access – not a Division employee): no escort required, has access to the secure work area
4. *Lunch Visitor: break room access only (no access to the secure work area)
5. *Driver Test: training room access only (no access to the secure work area)
**No badge issued. A visitor must obtain a badge and escort before entering the secure work area.*

Objectives

The objective of this policy is to apply uniform criteria to decisions related to requests for access, thereby safeguarding the confidentiality of tax documents and information as required by Portland City Code Chapter 7, Multnomah County Code Chapter 12, Oregon Revised Statutes 314.835 and 314.840, IRS Publication 1075, IRS Publication 4465A, Internal Revenue Code §§6103, §§7213, and §§7431, Title 18 of the United

States Code §§641 and §§3571, IRS Label 129A, supporting documents (e.g., related National Institute of Standards and Technology special publications) and additional requirements as outlined on the IRS Office of Safeguards Program website.

This policy supersedes the former Bureau of Licenses Visitor Policy, which is hereby rescinded and partially incorporated herein.

Requirements

Division Employee Responsibilities

All Division employees are responsible for ensuring this policy is enforced.

Division employees are considered a barrier between confidential information (e.g., taxpayer information, account information and federal tax information) and unauthorized individuals. All Division employees must wear their white City badge above the waist so it is clearly displayed.

*All employees are expected to politely challenge any person in the secure work area who is unrecognized and not clearly displaying an access badge unless they are a uniformed postal worker. All employees will instruct visitors wearing level two and three access badges to wear them around the neck on a lanyard, or in an otherwise plainly visible place. All employees are expected to ensure unauthorized personnel **do not** ‘tailgate’ or ‘piggyback’ access into the secure work area. Employees are expected to immediately notify a supervisor if they suspect an unauthorized person is in the secure work area.*

All employees are also expected to politely challenge any unauthorized personnel attempting to enter the restricted area, including postal workers, police officers, unauthorized Division employees and others. Employees will escort the person to the IRS Liaison to verify that person is authorized to enter the area.

Sponsors are expected to escort their level three visitors at all times. Sponsors may pass their level three visitors on to other level one or two access approved personnel if the visitor is visiting multiple people or locations. For further information about this, see the definition of Sponsor, Initial Sponsor and Final Sponsor in the Definitions section of this policy.

There is no exception to this policy for former Division employees, even if the individual(s) are still working for the City.

Lost Badges

White City badges that grant (or disallow) electronic access to the Division serve as one of the Minimum Protection Standards the Division uses to restrict access, protect employees, safeguard sensitive documents (including but not limited to tax documents, federal tax information and personally identifiable information) and comply with federal regulations (IRS Publication 1075, Section 4.2, Minimum Protection Standards). Therefore, it is imperative that employees (and others with white badge access) consider their badge to be a key to the office and keep it in a secure location at all times. A badge is considered lost if it cannot be found after an exhaustive search, requiring the employee to obtain a contractor badge for more than two (2) consecutive

business days. Personnel with level one access (white badge, Revenue employees or City employees with Revenue access) who lose their badge must follow the procedures:

1. The employee may obtain access by signing for a temporary contractor badge. The temporary contractor badge must be returned at the end of each business day.
2. Employees must report a lost badge as soon as possible; however, on the third consecutive day the employee requires the use of a contractor badge the employee is required to report the badge as lost to their supervisor and the IRS Liaison so access can be disabled until a replacement badge is reissued.
3. Lost badges of employees with restricted area access must be reported to the IRS Liaison immediately.

Access Levels and Requirements

Level One Access - White Badge

(Revenue employees or City employees with Revenue access)

Personnel with level one access will be issued a *white* badge which also acts as an electronic card key. Non-Revenue personnel with white badge Revenue access must complete the Visitor's Log before entering the secure work area but do not need to be escorted thereafter. Division employees do not need to sign in using the Visitor Log. The criteria used in determining eligibility for level one access are:

1. Personnel must be City employees or contractors with a demonstrable, *recurring or emergency* need for access to the secure work area.
2. Personnel must sign a confidentiality oath stating they understand and will adhere to laws and codes governing the confidentiality of financial records.
3. Non- Division City personnel must pass a criminal records check or have their bureau director certify they have passed a criminal records check. Contractors must pass a criminal records check.
4. If the business need for access to the secure work area is limited to a finite period of time, the access approval will be limited to that period of time.
5. Non-Division personnel must sign in at the front counter or back door and sign out when they leave the secure work area. This includes personnel with access to the network closet (an after-hours sign in has also been provided near the network closet door).
6. Non-Division personnel must display their access badge on a lanyard around the neck or otherwise clearly visible at all times.
7. Non-Division personnel must report lost badges to the Division Administrative Assistant immediately.

8. All non-Division personnel with level one access will be given access from Monday – Friday from 8:00 AM to 5:00 PM, unless otherwise approved by a division manager or the Director.
9. Division employees will be given access from 6:00 AM to 7:00 PM, Monday – Friday.
10. Management and emergency support staff may be granted access up to 24 hours per day, seven (7) days a week.

Level Two Access – Green Badge

Personnel with level two access will be issued a *green* photo identification badge and must complete the Visitor's Log before entering the secure work area, but do not need to be escorted thereafter. The criteria used in determining eligibility for level two access to the secure work area are:

1. Personnel must be non-Division City employees or contractors with a demonstrable, *intermittent* need for access to the secure work area.
2. Personnel must sign a confidentiality oath stating they understand and will adhere to laws and codes governing the confidentiality of financial records.
3. Non-Division City employees must pass a criminal records check or have their bureau director certify they have passed a criminal records check. Contractors must pass a criminal records check.
4. If the business need for access is limited to a finite period of time, the access approval will also be limited to that period of time.
5. Personnel with this level of access will be given access from Monday - Friday from 8:00 AM to 5:00 PM only.
6. Personnel with level two access will be issued a green access badge which enables unescorted workspace access with an initial Visitor's Log sign-in at the front counter. Personnel are also expected to return the green badge and sign out when they leave the secure work area.
7. Level two access badges should be worn on a lanyard around the neck or otherwise clearly visible at all times.
8. U.S. Postal Service workers in uniform are automatically granted level two access and do not have to complete a criminal records check or a confidentiality oath. These requirements are already met as a condition of their employment with the Postal Service. They are also not required to wear Division identification badges, but should present their U.S. Postal Service identification badge to front counter staff *on their first visit*. Thereafter, they may be checked into the front counter or mailroom by staff on a facial recognition basis.

9. In cases of emergency, City of Portland police officers on duty and in uniform are automatically granted level two access and are not required to wear Division identification badges.

Level Three Access – Red Badge

Visitors with level three access will be issued a *red* badge, must complete the Visitor's Log and must be escorted by a sponsor at all times within the secure work area. The criteria used in determining eligibility for level three access to the secure work area are:

1. Visitors seeking access to the secure work area may request a red badge at the front counter.
2. Visitors must have a sponsor as defined in this policy at all times. There are no exceptions to this requirement.
3. The initial sponsor must verify the visitor completed the Visitor Log and escort the visitor at all times while they are in the secure work area. The visitor may be passed to another sponsor as defined in this policy. There are no exceptions to this requirement.
4. Level three red access badges must be worn on a lanyard around the neck or otherwise clearly visible at all times.
5. Sponsors will ensure that red access badges are returned to the front desk and the visitor is signed out upon leaving the secure work area. If the visitor is escorted out the back or side door it is the responsibility of the final sponsor to return the badges and indicate the time the visitor left in the Visitor Log.

Lunch Visitors – Break Room Access Only

Revenue employees with visitors dining in the Division break room must follow these procedures:

1. Friends, family members and former Division employees must follow this policy.
2. Access is limited to the Division break room.
3. The visitor may sign in at the front counter or, the Division employee may sign in their guest at the back door. A badge will not be issued. The lunch visitor is not authorized to enter the secure work area without first obtaining an access badge as outlined in this policy.
4. The visitor must be escorted into and out of the break room.
5. The visitor must sign out at the end of the visit or, the Division employee may sign out the visitor.

Test Visitors – Training Room Access Only

Proctors of tests being taken by members of the public must follow these procedures:

1. The test must be held in the Division training room.
2. The test is scheduled in advance and the names of the test attendees are provided to the front counter staff.
3. Test takers must sign in at the front counter before the proctor escorts test takers into the training room. A badge will not be issued. The test taker is not authorized to enter the secure work area without first obtaining an access badge as outlined in this policy.
4. Front counter staff indicate which test takers are present by marking the list.
5. The proctor ensures that the number of test takers on the list is the same number of people requesting an escort.
6. The proctor escorts the test takers through the back door and directly into the training room.
7. Upon completion of the test, the proctor escorts each test taker to the back hallway door to exit while making sure no one still taking the test leaves the training room (e.g., the proctor stands in the doorway of the training room and observes the test taker's exit). The proctor also instructs the person who finished the test to sign out at the front counter.
8. The proctor will check that all test takers signed out after the test. If a test taker did not sign out it is the responsibility of the proctor to sign out all test takers immediately after all tests are completed.

Exceptions

The following circumstances are exceptions to the general provisions of this rule:

1. **Official Division Celebrations in the Break Room**

Division celebrations and gatherings held in the break room (e.g., retirement party) will constitute an exception to this rule for all those invited to the celebration or gathering, for its duration. Visitors will not be permitted in the training room or secure work area without first signing in and securing appropriate access badges as described in this policy. Attendees will enter and exit the break room area through the back hallway door leading down the long corridor. Lunch visitors eating in the break room who are not attending an official Division celebration are required to sign in.

2. **Meetings in the Rivers Conference Room**

Attendance at meetings convened in the Rivers Conference Room (the large conference room) will constitute an exception to this rule provided there is no confidential material in the room at the time of the meeting. Visitors invited to attend meetings or gatherings in the Rivers Conference Room will be granted access through the doorway leading into the lobby. If meeting attendees

subsequently request access to other Division secure work areas, they are required to sign in and out and obtain an access badge at the front counter as outlined in this policy.

Access Levels Summarized

The table below summarizes each level of access.

Access Level	Description	Badge Type & Color	Sign-in Required	Escort Required?	Background Check Required?	Confidentiality Oath Required?
1 (High)	Access to the secure work area	City-issued white ID/card key	Yes	No	Yes	Yes
2 (Intermediate)	Restricted entry, unrestricted movement within the secure work area	Division-issued green	Yes	No	Yes	Yes
3 (Low)	Restricted entry and movement within the secure work area (escort required)	Division-issued red	Yes	Yes	No	No
4 (No secure work area access)	Break room or training room access only, no movement within the secure work area	None	Yes	No access	No	No

Individuals with access to the restricted area are also bound by this policy. Access to the restricted area is delineated in the federal tax information administration policies and procedures.

Contact Information Revenue Division Director

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 Effective Date: January 23, 2015
 Rescinded: Revenue Bureau Workplace Access Policy and Procedures
