



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.35.23

SEPTEMBER 2, 2020

EFFECTIVE DATE

(09-02-2020)

PURPOSE

- (1) This transmits obsolete IRM 1.35.23, Financial Accounting, Integrated Financial System Security.

MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in standard operating procedures (SOP) on the following website: (\\vpwsentshrcmn51\Common\IFM\OFMS\Security_Team). The content consists of standard information and procedural guidance for the CFO Systems Security and Compliance (SSC) team for accessing, using and administering security controls of the Integrated Financial System (IFS). This IRM does not provide guidance nor does it include standard procedures for general IRS employees or IFS users. This IRM content is detailed and included in the following SOPs:
 - a. SSC-01 OL5081 and IdM Processes.
 - b. SSC-02 Quarantine Procedures.
 - c. SSC-03 Critical Combinations.
 - d. SSC-04 Firecall Procedures.
 - e. SSC-05 SAAS Review Procedures.
 - f. SSC-08 OL5081 Reconciliation.
 - g. Enterprise FISMA_POAM_SOP_v10.1.
- (2) IRM 1.35.23.1.3, Responsibilities and it's subsections are more detailed descriptions of the responsibilities listed in IRM 1.1.21.8.1.3.5, Administrative Financial Management, IRM 1.1.21.8.1.3.5.4, Financial Management Systems and IRM 1.1.21.8.1.3.5.6, Systems Security and Compliance. They include owner responsibilities of the IFS system and those of the authorizing official.

Current IRM 1.35.23, Integrated Financial System Security	Moves to 1.1.21, Chief Financial Officer
1.35.23.1.3.1, Deputy, Associate CFO for Administrative Financial Management (1) The Deputy ACFO for Administrative Financial Management owns the system, is the IFS Authorizing Official, and is responsible for overseeing the: <ul style="list-style-type: none">a. Compliance with FISMA and related OMB, federal financial system and other financial requirements.b. IRS financial management system operations and monitoring financial systems for compliance with accounting standards and internal controls.c. Financial system modernization development support and system integrity.d. Monitoring performance indicators for timeliness and accuracy.	1.1.21.8.1.3.5, Administrative Financial Management

<p>1.35.23.1.3.2, Director, Financial Management Systems</p> <p>(1) The Director of Financial Management Systems (FMS) is responsible for administering the:</p> <ul style="list-style-type: none"> a. IFS operations and maintenance activities, including system enhancements and updates. b. Prioritization of IFS change requests, defect resolution requests and service requests. c. Resolution of technical and performance issues for the CFO administrative financial systems. d. Annual GAO financial statement audit related to data integrity of the CFO administrative financial systems. e. Special reporting requirements, audit extracts, and OMB Circular A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control. f. Incorporation of new technologies to improve the quality and delivery of administrative financial systems. g. Administrative financial system security profiles and completing the annual FISMA requirements. h. IFS Security Assessment and Authorization and resolution of any identified issues. i. IFS/PPS Help Desk. 	<p>1.1.21.8.1.3.5.4, Financial Management Systems</p>
<p>1.35.23.1.3.3, Manager, Systems Security and Compliance</p> <p>(1) The Manager of the Systems Security and Compliance Section, is responsible for:</p> <ul style="list-style-type: none"> a. Maintaining and assigning all Knowledge, Incident/Problem, Service and Asset Management (KISAM) tickets related to IFS security and access issues. b. Managing the IFS FISMA compliance review. c. Providing requested documentation and assistance for the annual GAO financial statement audit. d. Providing requested documentation and assistance for any special reporting requirements, audit extracts and OMB Circular A-123 requests. e. Identifying and participating in critical IFS disaster recovery application activities. f. Conducting annual reviews of external systems that feed data into IFS. g. Providing system support for monthly, quarterly, and annual close operations. h. Analyzing business processes and best practices to identify potential areas for operational improvement. 	<p>1.1.21.8.1.3.5.6, Systems Security and Compliance</p>

Current IRM 1.35.23.3, Integrated Financial System - Security Administration	Moves to 10.8.1.4.5, CM-1 Configuration Management Policy and Procedures
<p>1.35.23.3.4 Role Maintenance</p> <p>(3) Formal change-management procedures are required when roles are changed to add or remove transactions and field values, or when new roles are created in IFS to reflect business changes.</p> <p>(4) The following criteria will be used when determining if/when changes to an IFS role should be presented to the Engineering Review Board (ERB) for review and approval:</p> <ul style="list-style-type: none"> a. Current transaction authority is removed from a role (not duplications). b. Role changes impacting 100 or more users. c. Privacy Act information added to a role. <p>(5) The following criteria will be used by the role owner and developers, when presenting authorization and role maintenance activities to the ERB:</p> <ul style="list-style-type: none"> a. Review requested role changes and activities with the SME. b. Open a defect ticket in Clear Quest. c. Develop the role change in the test environment system. d. Test the role change for completeness. e. Prepare the ERB form to document the change being requested and include all supporting attachments and documentation. f. Upload the approved ERB form and attach it to the associated defect ticket in ClearQuest. g. After ERB approval, the role change moves through ClearQuest along the systems development life-cycle to production. <p>(6) Documentation for role maintenance activities is maintained in ClearQuest and through the recording of meeting minutes at each scheduled ERB.</p>	<p>10.8.1.4.5.2, CM-3 Configuration Change Control</p>

EFFECT ON OTHER DOCUMENTS

IRM 1.35.23, dated October 31, 2019, is obsolete as of the date of this transmittal.

AUDIENCE

Financial Management Systems Security and Compliance staff and other offices within the Office of Financial Management Systems.

Michael Gomes, Deputy Associate CFO for Administrative Financial Management

