

Date of Approval: May 31, 2017

PIA ID Number: **2577**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. System 61 Business Analytics (BA), System 61 BA

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

System 61 Business Analytics (BA), PIA #1512, Milestone 4B

Next, enter the **date** of the most recent PIA. 1/13/2016

Indicate which of the following changes occurred to require this update (check all that apply).

<u>Yes</u>	Addition of PII
<u>No</u>	Conversions
<u>No</u>	Anonymous to Non-Anonymous
<u>No</u>	Significant System Management Changes
<u>No</u>	Significant Merging with Another System
<u>No</u>	New Access by IRS employees or Members of the Public
<u>No</u>	Addition of Commercial Data / Sources
<u>No</u>	New Interagency Use
<u>No</u>	Internal Flow or Collection

Were there other system changes not listed above? Yes

If yes, explain what changes were made. Addition of Affordable Care Act (ACA) Compliance Validation (ACV) Correlation as a Business Operational Report (BOR).

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

<u>No</u>	Vision & Strategy/Milestone 0
<u>No</u>	Project Initiation/Milestone 1
<u>No</u>	Domain Architecture/Milestone 2
<u>No</u>	Preliminary Design/Milestone 3
<u>No</u>	Detailed Design/Milestone 4A
<u>No</u>	System Development/Milestone 4B
<u>No</u>	System Deployment/Milestone 5
<u>Yes</u>	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

A.1 General Business Purpose

5. What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

Business Analytics includes access to the Business Objects Enterprise (BOE) and Tableau reporting tools. These standard Commercial Off The Shelf (COTS) reporting tools are used for analyzing and performing statistical or business operational reporting on the existing IRS Individual returns and Information returns, including taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The tools enable ACA specific analyses to support submissions and compliance activities using existing IRS data. These tools are provided through the Enterprise Business Intelligence Platform (EBIP) organization and can only be accessed by pre-approved IRS employees and contractors with an OL5081 access request.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **yes**, does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN s) or tax identification numbers (i.e. last 4 digits, etc.)? Yes

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary Yes On Spouse Yes On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes	Social Security Number (SSN)
Yes	Employer Identification Number (EIN)
Yes	Individual Taxpayer Identification Number (ITIN)
Yes	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes	Practitioner Tax Identification Number (PTIN)

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN s (or tax identification numbers).

The system requires the use of the full SSN and a mitigation strategy is currently not required. No alternative exists currently for the application. The system currently implements the Negative Taxpayer Identification Number (NTIN) service check. This program is aware of and part of the IRS-wide SSN elimination and reduction program.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	Yes	Yes
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No

No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

Selected	SBU Name	SBU Description
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
No	Proprietary data	Business information that does not belong to the IRS
Yes	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Document Locator Number and Transmitter Control Code

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109

No	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. Explain the detailed business needs and uses for the SBU/PII, and how the SBU/PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

SBU/PII data will be used and limited to ACA data elements for conducting BOR and Integrated Business Analytics. Business Analytics includes analyzing and performing statistical or business operational reporting on the taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. In support of Legislative requirements, related to 36B (Premium Tax Credit), 5000A (Requirement to Maintain Minimum Essential Coverage), Section 4980H (a) (assessable payment on applicable large employer), ACA-Information Reporting for Employers (6056) and Section 6055 (annual information reporting by health insurance issuers, self-insuring employers, government agencies, and other providers of health coverage).

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

ACA data can be accessed either through SYS 61 BA (BOE universes) which is connected to the ACA Data Mart or directly from ACA systems (reference Question 11a below). BOR and IBA reports utilize periodic (typically daily or weekly) data from upstream source systems for reporting purposes only. Accuracy, timeliness, and completeness are assumed from the upstream systems. Testing and validation of the reporting logic is completed through internal system acceptability testing (iSAT) data validations of the report outputs against database queries. Big Data Analytics (BDA) is a read-only data store that contains core data (both account and return data). It has access to multiple Current Production Environment (CPE) sources including Individual Master File (IMF)/Customer Account Data Engine 2 (CADE2), ACV Correlation, Coverage Data Repository (CDR)/Exchange Periodic Data (EPD), Information Returns Database (IRDB), Business Master File (BMF), Payer Master File (PMF) and Individual Return Transaction File (IRTF) data. A certified copy of ACA data will be stored on the enterprise BDA Greenplum data warehouse. The ACA Data Mart will provide access to a collection of data elements selected from a larger set of data already stored in BDA Greenplum. The ACA Data Mart and ACA System data elements will be used specifically for conducting integrated business analytics. PII will be used to collect only demographic data as it pertains to the ACA and submissions/compliance processes.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treas/IRS 42.021	Compliance Programs and Project files
Treas/IRS 34.037	Audit Trail and Security Records System

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. # # Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Integrated Production Model IPM R9.0	Yes	03/30/2016	Yes	04/01/2015
Affordable Care Act Coverage Data Repository	Yes	08/08/2014	No	04/01/2015
Big Data Analytics	Yes	09/10/2014	No	04/01/2015
Information Returns Data Base (IRDB)	Yes	01/13/2016	Yes	04/23/2015
ACA Information Returns (AIR)	Yes	10/17/2016	Yes	05/04/2015

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

All determination of information is completed through the upstream Submissions & Compliance process and systems with no direct correlation to the SYS 61 BA or ACA Data Mart. This database collects no new information from the taxpayer. Notice of information request would have been covered in the customer's original information filing. In addition, the review being tracked within the database is a legislative requirement within the ACA.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? Information is already captured by upstream system and received downstream for analysis purposes only.

19. How does the system or business process ensure due process regarding information access, correction and redress?

Data is received from upstream systems. Any corrections would come through the data flow. Information is accessed through OL5081.

I. INFORMATION PROTECTION

20. Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

IRS Owned and Operated

21. The following people have access to the system with the specified rights:

IRS Employees? Yes

<u>IRS Employees?</u>	<u>Yes/No</u>	<u>Access Level(Read Only/Read Write/Administrator)</u>
Users	Yes	Read-Only

Managers	Yes	Read-Only
Sys. Administrators	Yes	Administrator
Developers	No	

Contractor Employees? Yes

Contractor Employees?	Yes/No	Access Level	Background Invest. Level
Contractor Users	Yes	Read-Only	Moderate
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read-Only	Moderate
Contractor Developers	Yes	Read-Only	Moderate

21a. How is access to SBU/PII determined and by whom? The Business community controls all access to the information using the OL5081 process, through their in place approved processes.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?
Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

Business Analytics can be covered under Doc. 12829, The General Records Schedule 4.3, Item 030 because it is relying on extracted data from other repositories. Several of the data supplying repositories are scheduled; IMF (RCS 29, Item 203), BMF (RCS 29, Item 201), PMF (RCS 19, Item 64a). One of the data supplying repositories is unscheduled; CDR. The IRS Records and Information Management Program Office will work with the system owner of CDR on a request for records disposition authority. When approved by National Archives and Records Administration, disposition instructions for CDR inputs, system data, outputs, and system documentation will be published within the Internal Revenue Manual (IRM) or as part of the Records Control Schedule. ISR-A&R inherits data retention requirements from upstream systems. When finalized, the Business Unit is proposing to retain data in BA as per business requirement: IRDB six years, IMF/BMF/IRTF three years, PMF six years, CDR three years.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? No

23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? Yes

23.1 Describe in detail the system's audit trail. Audit capabilities are inherited from the underlying infrastructure components such as EBIP (Business Objects and Tableau), Big Data Analytics and Enterprise Informatica Platform BDA.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

Information Sharing and Reporting, like other IRS systems, has to conduct a series of tests to validate the system configuration. Data accuracy is not only a requirement of the IRS principles; it is part of the Privacy Act and Federal Taxpayer Information protection laws and regulations. In order to protect taxpayer information, the recommendation is to use sanitized data when possible in order to reduce the risk of PII being seen by individuals without a need-to-know and creating an incident. However, there are instances when using live data may be needed. The IRS has established IRM 10.8.8.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? iSAT Test Plan completed on 11/28/2016 for Filing Season 2017. iSAT Test Plan completed on 3/22/2017 for the O&M 4980H ACV Correlation Extract in support of ACA Release 7.1. Information Sharing and Reporting- Analytics & Reporting is considered a Tier 4 system that utilizes the SYS 61 – BA application to complete development. The system inherits all audit requirements from the SYS 61 application.

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? Yes

If **yes**, please describe the outstanding issues. Employee User Portal user ID setup is not automated with OL5081 process and needs to be manually added as a confirmation step to the process and a production conversion of all existing BOE User IDs will need to be completed.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? Yes

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? Yes

If **yes**, provide the date the permission was granted. 2/24/2017

25b. If **yes**, was testing performed in conformance with IRM 10.5.8, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments? Yes

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

- 26a. IRS Employees: Not Applicable
- 26b. Contractors: Not Applicable
- 26c. Members of the Public: More than 1,000,000
- 26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. For optimized reporting and analysis, SYS – 61 queries ACA information from the ACA Data Mart (SYS 7.3) and ACA Systems through BOE Universes. SYS 61 - BA analyzes and performs statistical or BOR on taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The ACA Data Mart (SYS 7.3) is built on a BDA/GP appliance using Integrated Production Model, CADE2 and ACV Correlation data. The ACA Data Mart and ACA System data elements will be used specifically for conducting integrated business analytics. PII will be used to collect only demographic data as it pertains to the ACA. The data will be accessible from the ACA Data Mart and other ACA Systems listed in Question 11a and will inherit applicable security controls from the COTS BDA and BOE products since ISR-A&R is considered a Tier 4 system. Members of the ISR-A&R team and the business must gain approvals for access to run reports from SYS 61 BA containing PII and SBU information through the standard OL5081 process.

N. ACCOUNTING OF DISCLOSURES

30. Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent? No

End of Report
