

Date of Approval: **March 14, 2022**

PIA ID Number: **6856**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Audit Information Management System (AIMS), ARR

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym, and milestone of the most recent PCLIA?

Audit Information Management System (AIMS) Related Reports, ARR, PCLIA #1328

What is the approval date of the most recent PCLIA?

8/30/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Small Business/Self-Employed Governance Board

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e., system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

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.

Audit Information Management System Related Reports (ARR) provides Headquarters analysts and field personnel with timely and reliable information to monitor the current fiscal year's examination plan as well as specific programs monthly. AIMS-RR receives data from AIMS Reports Processing (ARP) and time-related data from Examination Return Control System (ERCS) for revenue agents, tax compliance officers, revenue officers and tax examiners.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

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

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Statistical and other research purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

The SSN is a critical component to ARR processing for the validation of data and the ability to drill down to specific cases with potential errors so they can be identified and corrected. Access is limited to IRS employees. Use of the SSN on tax returns and tax return information is compliant with Internal Revenue Code (IRC) Section 6109.

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

No planned mitigation.

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

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.

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.

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Taxpayer Codes, Exam Codes, Tax Return Years, Type of Tax Return, Date of Death

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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.

ARR uses the data to create reports related to examination results. Data is also used to create the Open Case data file, Closed Case data file and Summary Examination Time Transmission System data file (as output). Reports created from AIMS-RR are Closure and Inventory data of returns and the results associated with those returns for use by management. Requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents. The SSN is a critical component to ARR processing and access is limited to IRS employees.

How is the SBU/PII verified for accuracy, timeliness, and completion?

The ARR system receives data from ERCS and ARP systems which have their own verification processes for data accuracy, timeliness, completeness and therefore ARR assumes that the data is accurate, timely, and complete when it is provided by ERCS and ARP. The ARR application has input validation processes that check character length, types, and formats to ensure data will be processed accurately.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 34.037 Audit Trail and Security Records

IRS 42.008 Audit Information Management System

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: ARP
Current PCLIA: No
SA&A: No

System Name: ERCS
Current PCLIA: Yes
Approval Date: 1/22/2020
SA&A: Yes
ATO/IATO Date: 3/15/2021

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Audit Information Management System (AIMS) - Computer Information System (A-CIS)

Current PCLIA: Yes

Approval Date: 10/20/2021

SA&A: Yes

ATO/IATO Date: 11/12/2021

System Name: Examination Operational Automation Database (EOAD)

Current PCLIA: Yes

Approval Date: 8/25/2021

SA&A: No

System Name: Fedstate Exam Appeals Extract (FSXCNY)

Current PCLIA: No

SA&A: No

Identify the authority.

Authority and purpose is pursuant to section 6103(h)(1) of the IRC. IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

For what purpose?

SSNs are permissible from IRC 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Does this system disseminate SBU/PII to other Federal agencies?

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

Organization Name: Treasury Inspector General for Tax Administration (TIGTA)
Transmission Method: Enterprise File Transfer Utility
ISA/MOU: Yes

Identify the authority.

IRC §6103(h)(1) provides that disclosures of tax information can be made to Treasury employees (including IRS) with a "need to know" for tax administration purposes.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

TIGTA conducts reviews annually on the data.

For what purpose?

TIGTA conducts reviews annually on the data.

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

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.

ARR does not collect information directly from an individual. Data is collected from other IRS files and databases (ERCS & ARP).

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

PII data is a critical component to ARR processing.

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

The Taxpayer Bill of Rights publication 1 at <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=64731> outlines the baseline for 'due process' that the business follows.

INFORMATION PROTECTION

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

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

IRS Employees

System Administrators: Read Only

Developers: Read Write

How is access to SBU/PII determined and by whom?

Access permissions to PII are determined by completion of an Online 5081 form, which is then approved by management. Access permissions are controlled and managed through Resource Access Control Facility.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records for the ARR will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under Internal Revenue Manual (IRM) 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 10, Item 34 and as coordinated with the IRS Records and Information Management Program and IRS Records Officer. RCS 32 Item 43-Audit Information Management System (AIMS)

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

The ARR application is a batch level process that runs on a mainframe and is not capable of generating any audit records. All audit records are generated and maintained by the Information Technology (IT) General Support System (GSS)-21.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

The ARR application is a batch level process that runs on a mainframe any System Test Plan will be generated and maintained by the IT-GSS-21.

SBU DATA USE

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

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

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

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

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?

Yes

Does the system have a process in place to account for such disclosures in compliance with IRC §6103(p) (3) (A) or Subsection (c) of the Privacy Act? Contact Disclosure to determine if an accounting is required.

Not Applicable