

# Survey Privacy Impact Assessment (PIA)

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & BRRM PVR #10- Privacy Accountability and #21-Privacy Risk Management, and the Privacy Act of 1974 (as amended).

SOI control number (if applicable)

BU-16-412

Date

2/23/2016

## Section I - Introduction

Full survey name, and acronym (if this is a reoccurring survey, show date)

Automated Underreporter (AUR) Customer Satisfaction Survey; (Mail); This is a re-occurring monthly survey every year.

General business purpose of survey (provide a clear, concise description of the survey, why it's needed, the benefits to the mission of the service)

The survey is conducted as part of the IRS agency-wide initiative to monitor and improve taxpayer satisfaction with the AUR program. To ensure that the AUR program is meeting the needs of the taxpayers, feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services. The survey is conducted on a monthly basis via mail. The AUR program is responsible for notifying taxpayers of and resolving discrepancies between the income reported on their tax returns and the income information reported to the IRS by third-party payers. Consequently, contacts frequently result in additional assessments of tax, interest, and penalties. In this context, the traditional definition of a satisfied customer is not applicable. Primary measures of satisfaction include taxpayer perceptions with regard to having been treated courteously, respectfully and with professionalism.

List all System of Records Notices (SORN) that apply. (SORN review required)

00.001: Correspondence Files and Correspondence Control Files  
00.003: Taxpayer Advocate Service and Customer Feedback and Survey Records  
22.061: Information Return Master File  
22.062: Electronic Filing Records  
24.030: Customer Account Data Engine Individual Master File  
24.046: Customer Account Data Engine Business Master File, formerly BMF.  
24.047: Audit Underreporter Case File  
34.037: IRS audit trail and security records system  
42.001: Examination Administrative File

Requested operational date

January 2017

## Section II – About The Survey

1. Who will the survey be administered to

a. IRS employees, managers or executive service

Yes  No

i. List all PII data used in the survey, or to select participants (PII data includes information that can be linked to an individual by using other information. Data does not have to be linked by the IRS to be PII data. Data in the contractor's custody that is never requested by the IRS may also be PII data. Read the web page at [http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/privacy\\_art/8352.aspx](http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/privacy_art/8352.aspx) before answering this question)

b. Taxpayers

Yes  No

i. List all PII data used in the survey, or to select participants  
Taxpayer's Name, Street Address, City, State, Zip-Code, E-mail Address

c. Others

2. Explain how participants are selected (detailed description on method & reason of selection, if random, explain)

Participants are randomly selected each month via a stratified random sample using the IRS Automated Underreporter (AUR) secured database.

Samples are stratified by campus in order to ensure an adequate number of respondents for campus level analyses.

- a. List the IRS, Treasury or other Government system(s), applications or data bases that the employee/taxpayer PII data is extracted or derived from. If data comes from other sources, describe the source of the information  
 PII data is extracted from the IRS secured database, Automated Underreporter (AUR). We do not extract PII data from any other sources.

3. Is the survey voluntary  Yes  No

- a. How is notice given that the survey is optional

It is written at the top of the survey questionnaire that the survey is voluntary, and also on the cover letters that accompany the survey.

4. Is any Personally identifiable Information (PII)/data collected, disclosed or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate  Yes  No

5. How will the survey be conducted

- a. Electronically (*explain delivery method & if cookies are used*)

The survey is conducted by mail, but the respondents are also given the choice to complete the survey electronically, using an on-line URL link with an assigned password. Cookies re not used.

- b. Phone (*explain procedure, and provide script*)

No

- c. Mail (*explain method for choosing participants, and provide example of cover letter to the participants*)

The survey is conducted via U.S. Mail, the method of choosing survey participants is described above in #2. The contractor administers the survey by mail on a monthly basis. The current mail survey process includes: 1) an advance letter about the survey; 2) a cover letter with the survey questionnaire; 3) a postcard reminder; and 4) a second letter and survey questionnaire to non-respondents.

- d. Other

No

6. Who will conduct the survey? Please provide a copy of the contract

- a. IRS conducted (*name the office that will conduct the survey*)

b. Contractor conducted

- i. Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that

1. All applicable FAR requirements are met to engage a contractor to perform the survey  Yes  No

2. That all required "non-disclosure" clauses are contained in the contract  Yes  No

3. That all contractor employees who will have access to the data have signed non-disclosure agreements, and the non-disclosure forms are on file with the COR  Yes  No

- ii. If question 6b(i) contains any "no" answer, please explain

- iii. What is the level of background investigation completed on contractor employees prior to access to PII information about employees or taxpayers? Any contractor or subcontractor who will have access to employee or taxpayer PII data, must have at least a "Moderate Risk" (NACIC) investigation

The level of background investigations completed on the contractor and its employees prior to access to PII information about taxpayers range from Low to Moderate Risk, depending upon the position descriptions submitted to . This will include the NACIC check as well as any other IRS checks related to being a lawful permanent registrant, registering for the military, and financial checks.

Under the Customer Satisfaction Survey (CSS) Blanket Purchase Agreement (BPA), some of the contractor employees who work on the IRS project do not have access to the IRS owned SBU/PII data. The level of background investigation is determined by the position description document that is submitted to and reviewed by Personal Security as to whether a low or moderate investigation is required.

- c. What information/results will be provided to the business owners (*IRS requestors*) of the survey? We need to know that the employees or taxpayers who will participate cannot be identified under any circumstances, and no adverse actions can be taken against participants regarding their answers

The Business Owners will receive one disposition report from the contractor, as well as monthly datasets from the monthly survey administration. No specific taxpayer information regarding the survey will be provided to the Business Owners. The contractor uses variable coding on the reports where participants are referred to as 'respondents.' Participants cannot be identified and no adverse actions will be taken against them regarding their responses. All reports are prepared internally by the SBSE Research Team.

- d. For employee or taxpayer satisfaction surveys, can you verify that no "raw" or un-aggregated employee or taxpayer data will be provided to any IRS office

No 'raw' or un-aggregated data will be provided to any IRS office.

- e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason

No taxpayer identifiers will be provided to the Business Owners.

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers will not be compromised, lost or stolen. Explain Office of Cyber security approved security & encryption used if data is transferred from IRS office to contractors, and back to the IRS. If data is not sent electronically, include in detail, information about commercial courier services, or U.S. mail used to ship paper, tapes or electronic media back and forth from the IRS to contractors. Ensure that Cyber security approves the security and data encryption process used by the contractor

Cyber-security and National Institute of Standards and Technology (NIST) require data to be transferred via password protected encrypted disk via FedEx overnight mail (including return acknowledgement form) through the Electronic File Transfer Unit (EFTU), or using the Secure Zip data transfer method. Although EFTU and Secure Zip are preferred, currently all methods are being used. Any time a bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the email/package, with an alternate method to communicate, e.g. phone call to communicate pass phrase.

8. How is the survey PII data protected and stored? If data is housed at a contractor's site, on contractor's computers, give detailed information about the physical and electronic security & protection of the data before, during, and after the survey

All data is required to be segregated from other non IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations controls.

9. Are any external resources used to create the database of participants  Yes  No

10. Are the survey results disclosed with any other Federal or State government offices  Yes  No

If yes, explain

11. Survey Records - Retention and Disposal (*Records Retention review required*)

- a. Cite any business owner policy IRM Chapter (including Sections/subsection) and Record Control Schedule (RCS, including item number) that describes how the data is retained, stored and disposed of

The Automated Underreporter (AUR) survey is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys Service-wide) is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this Survey will include retentions for the datasets/raw data, background documentation, and summary/final reports. Cyber-security and NIST Standards for records retention requirements state that documents must be securely maintained for seven years prior to destruction or until the end of the contract term (Period Of Performance), whereas the participation of the contractor under the CSS BPA has been terminated. These requirements will obviously be considered in drafting a final request for records disposition authority for NARA submission and approval.

Reference other data security guidance/policy:

NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations (Media Protection, Media Storage, System and Information Integrity)

NIST Special Publication 800-88

CSS BPA contract Section Secure Data Transfer (SDT) Requirement

CSS BPA contract IRSAP clause 1052.224-9000(c)

- b. Explain how long any PII data will be retained by the contractor if they are conducting the survey on behalf of the IRS. The IRS Records Office can provide guidance on IRS requirements for records retention. All legal requirements that apply to IRS records (*and non-records*) must be followed by contractors)

Disposition of records created by the Internal Revenue Service, including those records created by all Service employees and contractors performing agency functions, is controlled using the Service-wide Records Control Schedules. By that token, Automated Underreporter records created and/or maintained by the vendor on behalf of the Service must follow the same records disposition authority submitted to/approved by

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NARA...TBD. At the completion of the vendor contract, Automated Underreporter records still in existence will be surrendered by the contractors to designated persons in IRS or will be transferred to another contractor with the express permission and instructions from IRS staff responsible for the records. All records that have reached their final disposition and are eligible for destruction may be properly disposed of using preapproved methods and appropriately witnessed and then submitting a form similar to or same as the Standard Form 1428, Inventory Disposal Schedule to designated IRS officials.

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12. Based on the information you have provided above, does the survey require a Privacy Act Notice to be provided to participants? Office of Disclosure will help you determine the need for a Privacy Act Notice or see IRM 11.3.16 Disclosure of Official Information, Privacy Act Notification Programs (*provide the Office of Privacy a copy of the Privacy Act Notice if one is required for this survey*)  
Yes, updated privacy notices, which were approved by the Disclosure Office, are included on the survey instruments.