

NOTE: The following reflects the information entered in the PIAMS Website.

A. SYSTEM DESCRIPTION

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

Date of Approval: 05/13/2014 PIA ID Number: 910

1. What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

2. Full System Name, Acronym, and Release/Milestone (if appropriate):

EP/EO/GE AIMS Report Processing System, EARP

2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

3. Identify how many individuals the system contains information on

Number of Employees:	<u>Not Applicable</u>
Number of Contractors:	<u>Not Applicable</u>
Members of the Public:	<u>100,000 - 1,000,000</u>

4. Responsible Parties:

NA

5. General Business Purpose of System

The IRS conducts examinations of entities that are considered non-taxable entities. Time, resources (e.g. personnel), and planning are spent conducting the examinations. As such, EARP is a system utilized for reviewing reports that identify statistical information regarding those examinations. EARP receives its data from the Audit Information Management System (AIMS) system. There is no direct data entry into EARP, rather the data is received from AIMS via the Network Data Mover (NDM). Additionally, EARP is made up of several modules whereby those modules provide information for the three non-taxable entity types. The three EARP modules are as follows: -DIMF-BIMF - DEXP -DPTE The first module is the Base Inventory Master File (DIMF-BIMF) which, receives and validates data from AIMS. Data is received from AIMS once per month. The data is sent within the IRS perimeter as a flat file. Once DIMF-BIMF receives and validates the data, the two other modules generate reports used for reviewing the examination results. The EO&GE-AIMS Reports Process (DEXP) module generates reports for exempt organizations (EO) [i.e. charitable organizations and other recognized non-profits] and government entities (GE) [i.e. states, cities, etc.]. The EP-AIMS Report Processing (DPTE) module generates reports for employee plans (EP) [i.e. ABC Corporation Pension Plan]. There is no database associated with EARP, and AIMS data received, is stored in a flat file within the DIMF-BIMF module. Access to EARP is read-only and is via the reports from the DEXP and DPTE modules. The error registers and some of the reports generated from those two modules contain taxpayer identification numbers (TINs), and names of organizations/examiner names. The data from EARP is created monthly and resides on the ECC-MTB mainframe The types of information provided on the reports are as follows: -Time spent by IRS personnel (hours charged) conducting the exams. -Resources assigned for each exam. -Specific type of organization examined. Due process is provided pursuant to 26 USC. The statistical information generated from the EARP reports are used to help IRS personnel make decisions regarding future examinations. Due process is provided pursuant to 26 USC.

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact *Privacy and request a search) No

6a. If Yes, please indicate the date the latest PIA was approved:

6b. If Yes, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes)
- System is undergoing Security Assessment and Authorization

6c. State any changes that have occurred to the system since the last PIA

7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. NA

B. DATA CATEGORIZATION

Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If No, what types of information does the system collect, display, store, maintain or disseminate?

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems	<u>No</u>
Employees/Personnel/HR Systems	<u>No</u>
Other	<u>Yes</u>

Other Source:
The Audit Information Management System (AIMS)

10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	No	No	No
Social Security Number (SSN)	Yes	Yes	No
Tax Payer ID Number (TIN)	Yes	Yes	No
Address	No	No	No
Date of Birth	No	No	No

Additional Types of PII: No

No Other PII Records found.

10a. Briefly describe the PII available in the system referred to in question 10 above.

SSN and TIN/EIN (Employer identification number) are displayed on the EARP error reports. The employees in TEGE which analyze the element information displayed for the examined return and would determine resolution.

If you answered Yes to Social Security Number (SSN) in question 10, answer 10b, 10c, and 10d.

10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

SSNs for the accounts are not for the examination of the transaction related to the returns filed by Employee Plan Sponsors, foundation managers, disqualified persons and individuals that have prohibited transactions relating to the primary returns for TEGE.

10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

No alternative solution for the SSN identifies the individuals that have entered into transactions (excise tax, prohibited transactions, loans) which relate to the primary returns examined by TEGE agents.

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

There is no planned mitigation strategy.

11. Describe in detail the system's Audit Trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an Audit Trail is not needed.

The EARP system does not follow an audit plan. EARP has been classified as a "TOOL" and Audit is done at the AIMS System Level, the Martinsburg Mainframe Support Services and Cyber Security.

11a. Does the Audit Trail contain the Audit Trail elements as required in current IRM 10.8.3 Audit Logging Security Standards? Yes

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: Yes

If Yes, the system(s) are listed below:

No System Records found.

b. Other federal agency or agencies: No

If Yes, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If Yes, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): No

f. Employees (such as the I-9): No

g. Other: No If Yes, specify:

C. PURPOSE OF COLLECTION

Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

13. What is the business need for the collection of PII in this system? Be specific.

The EIN, SSN, or the TIN is displayed on EARP error reports only. This PII data, along with case specific information, allows the business unit to analyze the reason why the case was in error and not allowed to go forward to become part of the final statistics in the Management Information Reports (MIRs). If a case shows up in the error reports the business losses case accomplishment or inventory statistics. This displayed field is referenced to access other IRS systems to correct the case in error. Once corrected, it will pass all validations and the business unit will see the case tallied in their final reports the following month. No PII fields are displayed on any of the final accomplishment or inventory MIRs.

D. PII USAGE

Authority: OMB M 03-22 & PVR #16, Acceptable Use

E. INFORMATION DISSEMINATION

Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) No

15a. If yes, with whom will the information be shared? The specific parties are listed below:

	Yes/No	Who?	ISA OR MOU**?
Other federal agency (-ies)			
State and local agency (-ies)			
Third party sources			
Other:			

** Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? No

17. Does the website use any means to track visitors' activity on the Internet?

If yes, please indicate means:

	YES/NO	AUTHORITY
Persistent Cookies	_____	_____
Web Beacons	_____	_____
Session Cookies	_____	_____
Other:	_____	_____

If other, specify:

F. INDIVIDUAL CONSENT

Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? No

18a. If Yes, how is their permission granted?

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? No

19a. If Yes, how does the system ensure "due process"?

20. Did any of the PII provided to this system originate from any IRS issued forms? Yes

20a. If Yes, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If No, how was consent granted?

Written consent	_____
Website Opt In or Out option	_____
Published System of Records Notice in the Federal Register	_____
Other:	_____

G. INFORMATION PROTECTIONS

Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

21. Identify the owner and operator of the system: IRS Owned and Operated

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

22. The following people have use of the system with the level of access specified:

	Yes/No	Access Level
IRS Employees:	<u>Yes</u>	
Users		<u>Read Only</u>
Managers		<u>No Access</u>
System Administrators		<u>No Access</u>
Developers		<u>Read Write</u>
Contractors:	<u>No</u>	
Contractor Users		<u></u>
Contractor System Administrators		<u></u>
Contractor Developers		<u></u>
Other:	<u>No</u>	<u></u>

If you answered yes to contractors, please answer 22a. (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation?

23. How is access to the PII determined and by whom?

The Systems Change Control (SCC) team in the TE/GE BSP Office determines which PII fields are to be displayed in the error registers. Business users then reference the information on the error registers to access other computer systems to correct the case in error. These Business users must submit a 5081 request to gain access to these EARP error reports.

24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?

Accuracy and Completeness: The accuracy and completeness comes from the results of AIMS validations that take place prior to entering the EARP programs. EARP then takes the output from AIMS and runs the their data through its own validations. EARP does not validate any of the PII information. The PII fields are only used as a reference field in the error reports. Timeliness: EARP is a batch processing application with no user interaction. EARP is processed by scheduling computer time which is determined by the IT function. EARP generates error registers that display the PII field monthly, quarterly, and yearly. The dates to run EARP are based on IRS' fiscal year AIMS cycles.

25. 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

25a. 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.

EARP electronic recordkeeping data files are maintained in the context of the Base Inventory Master File (DIMF BIMF) and approved for disposal after 10 years in accordance with Job No. N1-58-09-75, approved by the National Archives and Records Administration (NARA) 13 May 2010. These disposition instructions are published in IRS Document 12990 under Records Control Schedule (RCS) 18, item 67. EARP reports generated for reviewing/evaluating examination results are approved for disposal in accordance with Job No. N1-58-88-4 for Management Information Production Reports, published in IRS Document 12990 under RCS 23, item 48. Most processing data files are deleted and re-created monthly. Report data & Err Registers are set up as GDGs which have limits set to 12 or 17 (equates to # of months kept). There are several tape files created which are deleted each month as Noscratch and have a set retention period (varies; 60 days, 365 days, 1095 days). Data is removed upon expiration.

If No, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

Most processing data files are deleted and re-created monthly. Report data & Err Registers are set up as GDG's which have limits set to 12 or 17 (equates to # of months kept). There are several tape files created which are deleted each month as Noscratch and have a set retention period (varies; 60 days, 365 days, 1095 days). So, data is removed upon expiration.

26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

Data is secured by RACF processes on the Mainframe. Access is granted to specific data on as need basis via the Online 5081 request system. Report data is downloaded via Attachmate Reflection FTP Client through secured data connections.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

Data is secured by RACF processes on the Mainframe. Access is granted to specific data on as need basis via the Online 5081 request system. Report data is downloaded via Attachmate Reflection FTP Client through secured data connections.

27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? Yes

28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

The Martinsburg Mainframe Support Services and Cyber Security control all of these activities. Read and Write access of Data is controlled via On Line 5081 requests. Online 5081 access are reviewed and re-certified annually.

29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - IT Security, Live Data Protection Policy? Yes

29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (if appropriate)? Yes

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted? 06/27/2013

H. PRIVACY ACT & SYSTEM OF RECORDS

Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency

30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes

31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If YES, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

SORNS Number

Treas/IRS

SORNS Name

Audit and Security Records System

Comments

I. ANALYSIS

Authority: OMB M 03-22 & PVR #21- Privacy Risk Management

32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?

Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated)	<u>No</u>
Provided viable alternatives to the use of PII within the system	<u>No</u>
New privacy measures have been considered/implemented	<u>No</u>
Other:	<u>No</u>

32a. If Yes to any of the above, please describe:

NA

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