SYSTEM DESCRIPTION

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

Enterprise Case Management, ECM

Is this a new system?

Yes

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

Enterprise Case Management (ECM) Governance Board: ECM reports to the Commissioner's ECM Executive Steering Committee (ESC) which acts as a key forum to provide guidance, facilitate decision making, and encourages cross-organizational collaboration among IRS leadership and impacted stakeholders. The ECM Governance Board, sponsored by Strategic Development Executive Steering Committee (SD ESC), seeks to ensure that investment, program, and project objectives are met; risks are managed appropriately; and the expenditure of enterprise resources is fiscally sound. The ECM Governance Board is more closely involved with management and approves key decisions for the project. Additional governance authority is provided by the Strategic Development ESC. As ECM matures, it is anticipated that the governance structure will continue to evolve accordingly.

Current ELC (Enterprise Life Cycle) Milestones:

Vision & Strategy/Milestone 0

Project Initiation/Milestone 1

Domain Architecture/Milestone 2

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

Yes
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.

The business purpose of this system is to streamline case and workload management processes across the IRS with the goal of improving both the efficiency and effectiveness of taxpayer interactions and IRS service and compliance transactions. The IRS will utilize “out-of-the-box” functionality (with as little customization as possible) provided by a Commercial Off The Shelf (COTS) platform to meet these needs. This system will incorporate a Service-wide solution that optimizes the tools and functions in a COTS product that can support multiple business processes. ECM will also consolidate IT costs and deliver significant savings by minimizing redundancy in multiple legacy case management systems and provide a new operating model for managing and standardizing cases using a single, integrated approach across the Enterprise. The objective of the ECM Project is to provide foundational capabilities to ensure that multiple business processes can be integrated over time. The solution will allow authorized technical and non-technical personnel (with appropriate permissions) to create, configure, and manage workflows and business rules using inherent, out-of-the-box (OOTB) capabilities and functional components. Natural language, graphical user interfaces, and/or wizards will be core to the solution, providing a corporate view of case data generated by key reports (by issue, function, etc.) providing a holistic package of all reference materials, interactions, and activities accessible across the Service to whoever is helping the taxpayer.

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:

- Interfaces with external entities that require the SSN
- Legal/statutory basis (e.g. where collection is expressly required by statute)
- When there is no reasonable alternative means for meeting business requirements
- Statistical and other research purposes
- Law enforcement and intelligence purposes

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

SSNs are currently used to uniquely identify the taxpayer and other authorized persons. SSNs are needed to access the legacy account data due to how existing legacy data is stored and accessed. ECM requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. ECM requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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
- Phone Numbers
- E-mail Address
- Standard Employee Identifier (SEID)
- Protection Personal Identification Numbers (IP PIN)
- Tax Account Information
- Centralized Authorization File (CAF)

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 (SBUList)

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.

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.

Federal Tax Information

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.

SBU/PII data is used to: Provide foundational capabilities to ensure that multiple business processes can be integrated over time. This PII data is used to identify related tax cases, the ability to make adjustments or changes to an entity's account, to authenticate an entity and for generation of correspondence and documents related to the entity.

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

The data received from internal IRS systems is deemed reliable and is validated for accuracy by the system sending the data as described in that system's PCLIA.

**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 24.046  Customer Account Data Engine Business Master File
- IRS 22.061  Information Return Master File
- IRS 00.333  Third Party Contact Records
- IRS 24.030  Customer Account Data Engine Individual Master File

**RESPONSIBLE PARTIES**

Identify the individuals for the following system roles:

## For 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: Integrated Data Retrieval System (IDRS)
  - Current PCLIA: Yes
  - Approval Date: 10/1/2018
  - SA&A: Yes
  - ATO/IATO Date: 10/14/2018
- System Name: Business Master File (BMF)
  - Current PCLIA: Yes
  - Approval Date: 8/27/2018
SA&A: Yes

ATO/IATO Date: 3/12/2019

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: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/12/2019
Identify the authority

PII for federal tax administration is generally IRC Sections 6001, 6011, 6012e(a).

For what purpose?

ECM interacts with BMF - To make an adjustment to an entity account such as a name change or address change. SSN for tax returns and return information is IRC Section 6109. The purpose is for tax administration activities.

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

No

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?

Yes
Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified {MM/DD/YYYY}

6/21/2018 12:00:00 AM

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

IRS

What is the background check level required for CSP?

High

Is there a breach/incident plan on file?

No

When will Breach/Incident plan be available?

6/30/2020 12:00:00 AM

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

- Storage
- Transmission
- Maintenance
- Troubleshooting
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?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Notice, consent, and due process are provided in the form/instructions filed by the taxpayer and pursuant to 5 USC.

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

No

Why not?

Notice, consent, and due process are provided in the form/instructions filed by the taxpayer and pursuant to 5 USC.

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

Checks are done to ensure information that is not disclosable is redacted, and that the requestor is authorized to receive information or make requests.
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 Contractor Operated

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

**IRS Employees**

Users: Read Write

Managers: Read Write

System Administrators: Administrator

Developers: Read Write

**IRS Contractor Employees**

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

Authorization is granted by the business area in response to an Online-5081 system access request. ECM-1410 Manage Access This process area manages internal user account data and tools such as permission and security associated with users and user groups (including temporary assignment for specified dates). To facilitate this, the process also covers the ability to search the user base. This area enables the ability to have multiple permissions-based access for proxy authorizations for specific case workers and/or accounts. This enables the ability to configure hierarchical group structures which allows users to inherit permissions from their assigned groups and roles. The ability to disable, quarantine and lock user accounts is also provided.
RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archive 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.

4.75.27.10.5 (10-04-2018) Case File Retention (1) Retain compliance check and case-building workstream cases for one year after the final case is closed. (2) The clerical staff is responsible for destroying or disassembling the case files of ongoing workstreams one year after the fiscal year end in which the cases were closed. (3) Undeliverable educational letters and replies to educational letters that are converted to compliance checks may be disassembled and destroyed after six months. (4) The Database will notify the clerical staff when the final case has been closed. Refer to Document 12990, records control schedule 24 item 9.

SA&A OR ASCA

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

In-process

When is the anticipated date of the SA&A or ACS completion?

6/30/2020

Describe the system's audit trail.

The system will use ESAT. Enterprise Security Audit Trails (ESAT) provides a security auditing tool that allows collection retention and review of Enterprise Security audit events. ECM is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.
PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

1/31/2020 12:00:00 AM

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?

No activities have been conducted to date. However, a Security Change Management request is being submitted to engage IRS Cybersecurity. All customer configurable security controls are implemented as intended and documented in the ECM System Security Plan (SSP).

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: Under 5,000

Members of the Public: 100,000 to 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?

No