

Date of Approval: **October 26, 2021**

PIA ID Number: **6468**

## **SYSTEM DESCRIPTION**

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

Integrated Data Retrieval System, IDRS

*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?*

Integrated Data Retrieval System, IDRS, M4b

*What is the approval date of the most recent PCLIA?*

10/1/2018

*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.*

Enterprise Software 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.*

The purpose of this system security plan is to provide an overview of the security requirements of the Integrated Data Retrieval System as well as to delineate the responsibilities and expected behavior of all individuals who access the system. The security plan shall be viewed as documentation of the structured process of planning adequate, cost-effective security protection for a system. It shall reflect input from various managers with responsibilities concerning the system, including information owners, the system custodian, and the system security manager.

## 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)

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

IDRS messages provide information necessary for "corrective actions". By necessity, as allowed by the IRM, that information includes Personally Identifiable Information (PII) such as Taxpayer Identification Numbers (TINs such as including Social Security Numbers) because to take "corrective action", staff members have an "operational requirement" to identify taxpayers as an integral part of their mission and function. As required by SI-11, "the structure and content of error messages are carefully considered by" IDRS and "the extent to which" IDRS "is able to identify

and handle error conditions is guided by bureau-defined (that is, IRS-defined) organizational policy and operational requirements." To remove all PII from IDRS error messages would not provide information necessary to take corrective actions or meet operational requirements. Authorized users would need to know IDRS to understand where to find and interpret this information.

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

"System Developers shall: a. Follow IRS privacy, information protection and data security policies and procedures in the development, implementation and operation of information systems for which they are responsible, including reviews of the systems' use of SSNs. Work closely with system owners to eliminate the unnecessary collection and use of SSNs in all IRS systems. b. Develop information systems that provide the capability to partially mask, truncate or redact the SSN when the total elimination of the use of SSNs is not possible in both personnel and tax systems. c. Work with system owners to eliminate unnecessary accessing, collecting, displaying, sharing, transferring, retaining and use of the SSNs in personnel and tax systems. d. Establish, maintain, and test the management, operational and technical controls to protect PII. e. Complete system PIAs in concert with system owners and in accordance with IRS policy. f. Coordinate with the system owners and the Office of PIPDS to resolve identified privacy risks. g. Perform system life cycle reviews to ensure satisfactory resolution of privacy risks and provide the results to the system owners."

Employer Identification Number

Other Taxpayer 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  
Date of Birth  
Place of Birth  
Mother's Maiden Name  
Financial Account Numbers  
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.

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

No

*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.*

The IDRS system requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from the IRC 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

Input and posting validation; end user procedures per Internal Revenue Manuals. IDRS receives SBU/PII from various systems which have their own verification process for data accuracy, timeliness, and completeness. For example, Generalized Mainline Framework (GMF) validates and perfects data from a variety of input sources - tax returns, remittances, information returns, and adjustments - and update transactions are controlled, validated, and corrected.

## **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 22.060 Automated Non-Master File
- IRS 34.037 Audit Trail and Security Records
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 22.061 Information Return Master File
- 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: Automated 6020 (b) Substitute for returns (6020b)  
Current PCLIA: Yes  
Approval Date: 8/31/2018  
SA&A: Yes  
ATO/IATO Date: 6/20/2017

System Name: Automated Offers In Compromise (AOIC)  
Current PCLIA: Yes  
Approval Date: 5/3/2021  
SA&A: Yes  
ATO/IATO Date: 9/30/2020

System Name: Business Master File  
Current PCLIA: Yes  
Approval Date: 9/2/2021  
SA&A: Yes  
ATO/IATO Date: 1/29/2018

System Name: Employee Plans Master File (EPMF)  
Current PCLIA: Yes  
Approval Date: 12/20/2018  
SA&A: Yes  
ATO/IATO Date: 12/19/2013

System Name: Standardized IDRS Access (SIA) - Tier II  
Current PCLIA: Yes  
Approval Date: 2/27/2018  
SA&A: No

System Name: Inventory Delivery System (IDS)  
Current PCLIA: Yes  
Approval Date: 11/22/2019  
SA&A: No

System Name: Audit Information management System Reference (AIMS-R)  
Current PCLIA: Yes  
Approval Date: 9/19/2018  
SA&A: Yes  
ATO/IATO Date: 8/22/2018

System Name: Integrated Customer Commutation Environment (ICCE)  
Current PCLIA: No  
SA&A: No

System Name: Branded Prescription Drugs  
Current PCLIA: Yes  
Approval Date: 5/5/2021  
SA&A: Yes  
ATO/IATO Date: 9/22/2020

System Name: Individual Taxpayer Identification Number Real-Time System (ITIN RTS)  
Current PCLIA: Yes  
Approval Date: 2/13/2018  
SA&A: No

System Name: Automated Substitute for Return (ASFR)  
Current PCLIA: Yes  
Approval Date: 12/6/2019  
SA&A: Yes  
ATO/IATO Date: 7/15/2019

System Name: Automated Trust Fund Recovery Program (ATFR)  
Current PCLIA: Yes  
Approval Date: 1/27/2020  
SA&A: Yes  
ATO/IATO Date: 4/16/2019

System Name: Generalized Mainline Framework, GMF  
Current PCLIA: Yes  
Approval Date: 11/10/2020  
SA&A: Yes  
ATO/IATO Date: 9/13/2020

System Name: Taxpayer Information File (TIF)  
Current PCLIA: No  
SA&A: No

System Name: Treasury Inspector General for Tax Administration (TIGTA)  
Current PCLIA: No  
SA&A: No

System Name: Adoption Taxpayer Identification Number (ATIN)  
Current PCLIA: Yes  
Approval Date: 9/1/2021  
SA&A: No

System Name: Name Search Facility (NSF)  
Current PCLIA: Yes  
Approval Date: 8/17/2020  
SA&A: No

System Name: Electronic Federal Payment Posting System (EFPPS)  
Current PCLIA: Yes  
Approval Date: 4/26/2021  
SA&A: Yes  
ATO/IATO Date: 3/1/2021

System Name: Account Management Services (AMS)  
Current PCLIA: Yes  
Approval Date: 11/20/2020  
SA&A: Yes  
ATO/IATO Date: 3/16/2020

System Name: National Account Profile (NAP)  
Current PCLIA: Yes  
Approval Date: 2/27/2020  
SA&A: No

System Name: Automated Liens System (ALS)  
Current PCLIA: Yes  
Approval Date: 9/24/2021  
SA&A: No

System Name: Error Resolution System (ERS)  
Current PCLIA: Yes  
Approval Date: 10/28/2020  
SA&A: Yes  
ATO/IATO Date: 2/14/2012

System Name: Remittance Processing System Pre-mainline (RPS-PM)  
Current PCLIA: Yes  
Approval Date: 7/5/2018  
SA&A: Yes  
ATO/IATO Date: 11/14/2013

System Name: Integrated Collection System  
Current PCLIA: Yes  
Approval Date: 5/14/2019  
SA&A: Yes  
ATO/IATO Date: 2/23/2019

System Name: Automated Collection System  
Current PCLIA: Yes  
Approval Date: 10/1/2021  
SA&A: Yes  
ATO/IATO Date: 11/20/2018

System Name: Individual Master File (IMF)  
Current PCLIA: Yes  
Approval Date: 3/4/2020  
SA&A: Yes  
ATO/IATO Date: 11/26/2019

System Name: Modernized E-File (MeF)  
Current PCLIA: Yes  
Approval Date: 2/20/2019  
SA&A: Yes  
ATO/IATO Date: 4/3/2018

System Name: Automated Non Master File (ANMF)  
Current PCLIA: Yes  
Approval Date: 9/24/2021  
SA&A: Yes  
ATO/IATO Date: 8/28/2017

System Name: Automated Underreporter (AUR)  
Current PCLIA: Yes  
Approval Date: 6/12/2019  
SA&A: Yes  
ATO/IATO Date: 11/1/2018

System Name: Generalized Unpostable Framework (GUF)  
Current PCLIA: Yes  
Approval Date: 12/17/2020  
SA&A: Yes  
ATO/IATO Date: 7/20/2012

System Name: Federal Tax Deposit System (FTD)  
Current PCLIA: No  
SA&A: No

*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?*

Yes

*Please identify the form number and name:*

Form Number: 1040

Form Name: Individual Tax Return

Form Number: 1120

Form Name: US Corporate Income Tax return

Form Number: 700

Form Name: All 700 Series (Transfer Taxes)

Form Number: 900

Form Name: All 900 Series (Employment (payroll))

Form Number: 1023, 1024

Form Name: Recognition of Exemption

Form Number: 1041

Form Name: Estate and Trust

Form Number: 1042

Form Name: Social Security Benefit to Nonresident Aliens

Form Number: 1065

Form Name: Return of Partnership

Form Number: 1066

Form Name: Real Estate Mortgage Investment

Form Number: 1099

Form Name: 1099 Series

Form Number: 1098

Form Name: 1098 Series

Form Number: 1310

Form Name: Deceased Taxpayer

Form Number: 2290

Form Name: Heavy Highway Vehicles

Form Number: 2848

Form Name: Power of Attorney and Declaration of Representative

Form Number: 3520  
Form Name: Foreign Trust and Receipt of Certain Foreign Gifts

Form Number: 4868, 7004, 8892  
Form Name: Automatic Extension

Form Number: 14815  
Form Name: Supporting Documents to Prove the Child Tax Credit (CTC) and Credit for Other Dependents (ODC) for 2

Form Number: 8812  
Form Name: Child Tax Credit

Form Number: 7200  
Form Name: Advance Payment of Employer Credits Due to COVID-19

Form Number: 5498  
Form Name: IRA contribution

Form Number: 5500  
Form Name: Annual Return/Report of Employee Benefit Plan

Form Number: 8038  
Form Name: Tax Exempt Bonds

Form Number: 8804  
Form Name: Partnership Withholding

Form Number: 8871  
Form Name: Political Organization Notice of Section 527 Status

Form Number: 8872  
Form Name: Political Organization Report of Contributions and Expenditures

Form Number: 3911  
Form Name: Taxpayer Statement Regarding Refund

*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: Error Resolution System (ERS)

Current PCLIA: Yes

Approval Date: 10/28/2020

SA&A: Yes

ATO/IATO Date: 2/14/2012

System Name: Generalized Mainline Framework (GMF)

Current PCLIA: Yes

Approval Date: 11/10/2020

SA&A: Yes

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Approval Date: 5/31/2021

SA&A: Yes

ATO/IATO Date: 9/30/2020

System Name: Business Master File

Current PCLIA: Yes

Approval Date: 9/22/2021

SA&A: Yes

ATO/IATO Date: 1/29/2018

System Name: Integrated Collection System

Current PCLIA: Yes

Approval Date: 5/14/2019

SA&A: Yes

ATO/IATO Date: 2/23/2019

System Name: Automated Collection System  
Current PCLIA: Yes  
Approval Date: 10/1/2021  
SA&A: Yes  
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System Name: Individual Master File (IMF)  
Current PCLIA: Yes  
Approval Date: 3/4/2020  
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System Name: Treasury Inspector General for Tax Administration (TIGTA)  
Current PCLIA: No  
SA&A: No

System Name: Adoption Taxpayer Identification Number (ATIN)  
Current PCLIA: Yes  
Approval Date: 9/21/2021  
SA&A: No

System Name: Name Search Facility (NSF)  
Current PCLIA: Yes  
Approval Date: 8/17/2020  
SA&A: No

System Name: Electronic Federal Payment Posting System (EFPPS)  
Current PCLIA: Yes  
Approval Date: 4/26/2021  
SA&A: Yes  
ATO/IATO Date: 3/1/2021

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Current PCLIA: Yes  
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SA&A: No

System Name: Automated Liens System (ALS)  
Current PCLIA: Yes  
Approval Date: 9/24/2021  
SA&A: No

*Identify the authority.*

The system disseminates PII/SBU to other IRS systems - Authority is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC).

*For what purpose?*

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.

*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?*

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?*

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?*

Data in system is gathered from tax forms----Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due process is provided pursuant to 5 United States Code (USC).

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

No

*Why not?*

The Internal Revenue Code (IRC) sections 6001, 6011, and 6012(a), and their regulations state that you must file a return or statement with IRS for any tax you are liable for.

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

IDRS is only a repository of taxpayer information submitted directly to the IRS through other IRS applications. IDRS does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to IDRS through automated methods so an audible record may be maintained. Due process is provided pursuant to Title 5 USC and Title 26 USC.

## **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*

Users: Read Write

Managers: Read Write

*IRS Contractor Employees*

Contractor Users: Read Write

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

Business Entitlement Access Request System (BEARS) and IDRS Security Account Administrators.

## **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.*

GRS 3.2, item 030, 031 System access records

## **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?*

11/1/2021

*Describe the system's audit trail.*

An Audit and Accountability Control (AU) policy is formally documented within IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance and the Enterprise Security Audit trails (ESAT) Application Audit Facilitation Standard Operating Procedures (SOP). Each document addresses the purpose, overview, scope, authority (management commitment), general policy (defining coordination among organizational entities and compliance), and roles and responsibilities. In addition, the ESAT Application Audit Facilitation SOP is developed to be consistent with the IRS Cybersecurity mission and functions, as well as compliant with all applicable laws, directives, policies, regulations, standards, and guidance. The SOP is accessible by contacting the \*IT Audit Trails mailbox. The SOP is reviewed annually by ESAT and updates are made in accordance with enterprise policy and IRM and Treasury directives. The suite of tools used by the ESAT group (Splunk and Software As A Service (SAAS) are setup to pick up audit event data from GSSs/applications on an automated basis, once the audit process is complete and the security audit trails are implemented. During the audit facilitation process, applications provide test

data containing all auditable events for validation by ESAT and their stakeholders. If there are any missing auditable events or attributes that application is unable to provide, it is noted as a deficiency in the Audit Worksheet. The final copy of the Audit Worksheet is emailed to the application team and the Cybersecurity Risk Management (SRM) team is cc'd only when any deficiencies are noted. In production, if application stops sending any or all auditable events to Splunk and/or the Security and Audit Trails System (SAAS), then contact would be made between the ESAT group and the owners of the GSSs/applications to resolve issues with the audit trails. The application/GSS owners are responsible for the continuing audit events. Auditing could be turned off, or modified if a patch is applied, release issued, or even a hot-fix applied. It is the responsibility of the GSS/application owners to ensure their audit events are generating timely. This will be caught by the ESAT auditing tools; however, the GSS/application owners should also be managing their own systems.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

Yes

*Is the test plan completed?*

Yes

*Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?*

DocIt

*Were all the Privacy Requirements successfully tested?*

Yes

*Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?*

No

*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?*

We have completed the annual security control assessment and received the authority to operate and have completed the disaster tabletop exercise. We have completed the change request and security impact assessment.

## **SBU DATA USE**

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

Yes

*Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?*

Yes

*Provide the date the permission was granted.*

10/5/2021

*Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?*

Yes

## **NUMBER AND CATEGORY OF PII RECORDS**

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

IRS Employees: 50,000 to 100,000

Contractors: 5,000 to 10,000

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?*

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.*

Yes