

Date of Approval: **August 30, 2023**

PIA ID Number: **7922**

## **SYSTEM DESCRIPTION**

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

SBSE Field Exam - PSP Program Control Database, PCD

*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?*

PIA 5848 SBSE HQ Exam Case Selection, SBSEfeEPD

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

4/7/2021

*Changes that occurred to require this update:*

Conversions

*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.*

M365 TRB (Technical Review 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 Program Control Database is a national tracking system for uncontrolled referrals received by Small Business/Self-Employed (SBSE) area Planning and Special Programs (PSP) offices pursuant to a Treasury Inspector General for Tax Administration (TIGTA) recommendation. The user inputs identifying information related to allegations of taxpayer non-compliance and the disposition determination related to the referral. The site will be used for the benefit of the employee to have their information on the server, backed up automatically and off of their computer. This will give managers and Headquarters Program Analysts the ability to secure information needed when they need it without the use of email and the need to have the employee present. SharePoint 2013 is migrating to SharePoint Online requiring a connection to a dedicated environment for the functionality of Dataverse to be used.

## 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 needed to uniquely identify the taxpayer who is alleged to be non-compliant.

*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.

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  
Standard Employee Identifier (SEID)  
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:*

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

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?*

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 SharePoint site is used as a secure method to collect and distribute administrative information for administrative inventory controls. The SSN is needed to identify case information as well as the case it pertains to. The taxpayer information included in the referral (SSN or EIN, name, address, etc.) is used to identify the taxpayer and establish the reason that the taxpayer may need to be examined. Without this information, a proper determination cannot be made as to whether or not to open an examination. 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. Employee names and SEIDs will be maintained on a permissions list.

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

The PSP Coordinator for each area is responsible for verifying the accuracy, timeliness, and completeness of the data input. The IRM requires referrals to be input within 10 days of receipt of the referral. PSP Managers conduct quarterly reviews of the referrals including a review of the data input and the determination made. Field Case Selection analysts oversee input for their programs, adding an additional layer of review of accuracy and timeliness.

## **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 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

IRS 42.008 Audit Information Management System

IRS 42.001 Examination Administrative Files

## **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: DataVerse

Current PCLIA: No

SA&A: No

## **DISSEMINATION OF PII**

*Does this system disseminate SBU/PII?*

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.*

The PCD is a system that consolidates information freely provided to the IRS alleging tax non-compliance. It does not request information from any source.

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

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

Submission of a referral is optional to the submitter. The taxpayer about whom the allegation is made is typically unaware that a referral is being made.

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

The Program Control Database is purely a data collection instrument for internal purposes only. Internal employees compare the information received to other sources of data to make a determination of auditability. If an examination is commenced based on the data collected, the taxpayer is able to provide testimony and evidence to correct any misconceptions in the data.

## **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

System Administrators: Administrator

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

Permissions will be set up to allow users access to only the PII they have a business need to access. Separate permissions will be set up for each program and each area. The user's assigned program and area will determine the types of data that the user has access to. SBSE Field Case Selection (FCS) analysts will have administrative access over their programs, with the exception of two analysts who will have access to administrate the entire process. Management will request access and removal of access for personnel from SBSE FCS (or their designee) by email. Access may also be granted/revoked by SBSE FCS when they become aware of changes in work assignments by other means. When work assignments are changed, permissions will be adjusted accordingly. Typically, when someone requests access, it will mean that someone else no longer needs access. This will be investigated, and updates made accordingly as these situations arise.

## **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.*

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 23 TAX ADMINISTRATION - EXAMINATION The records covered by this Schedule are created in the Examination organizations in the Business Operating Divisions, Detroit Computing Center, and campuses (service centers), and accumulated in the Services and Enforcement organization, Headquarters, campus, and field offices. Administrative records pertaining to the overall administration and operating of the Examination organizations. b. Records which document the development of policies and the administration of programs pertaining to (1) the selection of returns for examination, (2) the examination and/or investigation of all classes of tax returns (with the exception of alcohol, tobacco, and firearms), (3) the determination of correct tax liabilities and deficiencies, and penalties where applicable, and (4) the disposition of claims for reward and offers in compromise. We will keep all records in accordance with RCS 23 unless record is obsolete and is no longer prevalent. All data meeting end of retention period requirements will be destroyed in accordance with National Archives and Records Administration (NARA) approved disposition authorities for that system's data as covered in RCS 23, Item 2 for Examination Subject-Numerical Files. Contains correspondence with taxpayers, the field, and others on tax cases; instructions to the field; narrative reports; and related control cards. AUTHORIZED DISPOSITION Destroy when 6 years old. Input and output data are covered under General Records Schedule (GRS) 4.3, Items 010, 020, 030

## **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.*

Azure Reporting is currently being implemented for Dedicated Environments. Administrators will be able to run reports that provide details on access and data connections. Additionally, the Power Platform Admin Center allows Admins to create Data Loss Policies and run reports on the environment and access to it.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

There will be an extensive User Acceptance Testing (UAT) post development to test the process and secure acknowledgement of completion by the system owners before the contractors can consider this process complete.

## **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: Not Applicable

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