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**A. SYSTEM DESCRIPTION**

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1. Enter the full name and acronym for the system, project, application and/or database. Prisoner Reporting Tool, PRT

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Prisoner Reporting Tool, PRT

Next, enter the **date** of the most recent PIA. 12/2/2014

Indicate which of the following changes occurred to require this update (check all that apply).

- No          Addition of PII
- No          Conversions
- No          Anonymous to Non-Anonymous
- No          Significant System Management Changes
- No          Significant Merging with Another System
- No          New Access by IRS employees or Members of the Public
- No          Addition of Commercial Data / Sources
- No          New Interagency Use
- No          Internal Flow or Collection

Were there other system changes not listed above? Yes

If yes, explain what changes were made. Three-year renewal.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No          Vision & Strategy/Milestone 0
- No          Project Initiation/Milestone 1
- No          Domain Architecture/Milestone 2
- No          Preliminary Design/Milestone 3
- No          Detailed Design/Milestone 4A
- No          System Development/Milestone 4B
- No          System Deployment/Milestone 5
- Yes        Operations & Maintenance (i.e., system is currently operational)

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

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**A.1 General Business Purpose**

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5. 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 Prisoner Reporting Tool (PRT) Program is part of the Return Integrity & Correspondence Services (RICS) under the purview of the Director of the Refund Integrity Correspondence, Wage and Investment (W&I). The PRT Program mission is to represent RICS interests across the Service in the development and implementation of technology solutions to RICS mission critical challenges, provide prisoner program stewardship, and deliver governance process management. The objective of this program is to research, analyze and identify gaps in prisoner returns and to propose a treatment stream that will eliminate the gap and provide a high-level status information to leadership to track trends in prisoner return attributes. The purpose of the application is to obtain prisoner data that is not identified or captured under specific rules or filters and develop a strategic, innovative business process and technology solution that addresses the potential gaps and protects fraudulent refunds going to prisoners. The tool will capture the results of implemented filters and rules then attempts to close the prisoner tax compliance gaps. The PRT application provides immediate access to data for informed decision making. RICS work is part of an overall revenue protection strategy. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent improper refunds.

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**B. PII DETAIL**

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6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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.)? No

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
No	Name	No	No	No
No	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
No	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
Yes	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.
No	Proprietary data	Business information that does not belong to the IRS
No	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
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
No	SSN for tax returns and return information is Internal Revenue Code Section 6109
No	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
Yes	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

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## **B.1 BUSINESS NEEDS AND ACCURACY**

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7. 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 the criteria. Be specific. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent improper refunds. The PRT database is used by employees of RICS to identify or capture, under specific rules or filters, and develop a strategic, innovative business process and technology solution that addresses the potential gaps and protect fraudulent refunds going to prisoners. The tool will capture the results of implemented filters and rules and attempt to close the prisoner tax compliance gaps. Collection of PII is not necessary for analysis. PII collected is limited to the SEID of IRS employees using the tool.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination. The SBU/PII information maintained in the PRT database is provided directly from IRS files. Accuracy and completeness is inherited from the systems the data is received from.

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**C. PRIVACY ACT AND SYSTEM OF RECORDS**

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9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treasury/IRS 34.037	Audit Trail and Security Record System
Treasury/IRS 42.021	Compliance Programs and Projects Files

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

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**D. RESPONSIBLE PARTIES**

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10. Identify the individuals for the following system roles. ## Official Use Only

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**E. INCOMING PII INTERFACES**

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11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
Electronic Fraud Detection System (EFDS)	Yes	01/16/2015	No	
Active Directory Local Domain Group	No		No	

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1040	U.S. Individual Income Tax Return Form

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

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#### **F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? No

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#### **G. PRIVACY SENSITIVE TECHNOLOGY**

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13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

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#### **H. INDIVIDUAL NOTICE AND CONSENT**

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17. Was/is notice provided to the individual prior to collection of information? Yes

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information? The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code (IRC) sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? The legal right to ask for information is IRC sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with IRS for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return.

19. How does the system or business process ensure due process regarding information access, correction and redress? The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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## I. INFORMATION PROTECTION

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20. 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

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

IRS Employees? Yes

<u>IRS Employees?</u>	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Read and Write

Contractor Employees? Yes

<u>Contractor Employees?</u>	Yes/No	Access Level	Background Invest. Level
Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Administrator	Moderate
Contractor Developers	Yes	Read and Write	Moderate

21a. How is access to SBU/PII determined and by whom? In order to obtain access to the PRT database, all prospective users must adhere to the Online 5081 process. This procedure is used for controlling access, managing (create, modify, disable, delete) user accounts, and providing administrative rights to users. All requests are handled by the RICS Administrators and stored for auditing purposes. All standard access requests must be authorized by the user's manager as well as a PRT administrator. All approved database accounts will be logged in and authenticated through the Windows mainframe. User level and access permissions are automatically configured to the database server.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?

Not Applicable

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## I.1 RECORDS RETENTION SCHEDULE

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22. 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? No

22b. 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. The PRT database is unclassified. W&I will work with the IRS Records Office to draft a request for records disposition authority for approval by the National Archives and Records Administration. When approved, disposition instructions for PRT inputs, outputs, master files data, and system documentation will be published in Records Control Schedule (RCS) Document 12990, likely under RCS 29 for Tax Administration - Wage and Investment. W&I proposes PRT data disposition instructions to destroy 7 years after case is closed. The data in the PRT database will be backed up daily and weekly for purposes of restoration.

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## I.2 SA&A OR ECM-R

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23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? No

23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? Yes

23.1 Describe in detail the system's audit trail. PRT was developed by a vendor and the system audit trails have been put in place by the vendor. We have specified in the requirements for the project that an audit trail is mandatory and will contain all the audit trail elements as required by Internal Revenue Manual 10.8.3. Events tracked include – user and manager logon (date, time, SEID, action taken (add, update, delete, close)), user last accessed (date and time), appropriate user level access, authentication of user SEID upon logon against active directory, and removal of access due to 120 days inactivity (date). PRT is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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## J. PRIVACY TESTING

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24. Does the system require a System Test Plan? Yes

24b. If **yes**, is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, 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?

The PII maintained in the PRT database is provided from an internal IRS system via Active Directory which includes the user SEID. Input of the data received from the Electronic Fraud Detection System contains no PII and is used for analytic purposes only. Accuracy and completeness of data is inherited from existing IRS systems.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? All test results are stored in RICS project management software. RICS .Net and Microsoft Access applications have a development (Dev) environment which is used for development and testing activities. This environment does not contain any PII data. All development and testing efforts are completed using simulated data. The development process involves developers releasing new functionality, enhancements, and defect fixes to the development environment. Each release is reviewed by the quality assurance team to ensure that both the business and technical requirements are met. All business requirement verification, functional testing, regression testing, and Section 508 testing is completed in the (Dev) environment. Issues found are remedied and subsequently released to the (Dev) environment for further testing and verification. All defects are tracked via project management software where team members can track the defects from opening to closure. The quality assurance team uses automated test scripts for regression and load testing on a secure intranet testing site for the (Dev) environment to further identify defects and verify against previous builds. Once defects are remedied, the latest code is released to the development environment. Once development is completed, User Acceptability Testing (UAT) is conducted. Upon completion of UAT, the application is released into Production Environment. The quality assurance team conducts preliminary testing in the Production environment to make sure the release meets the desired results and upon confirmation the application users are notified of the new release.

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

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#### **K. SBU Data Use**

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25. Does this system use, or plan to use SBU Data in Testing? No

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

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

26a. IRS Employees:	<u>Under 50,000</u>
26b. Contractors:	<u>Under 5,000</u>
26c. Members of the Public:	<u>Not Applicable</u>
26d. Other:	<u>No</u>

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#### **M. CIVIL LIBERTIES**

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27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

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#### **N. ACCOUNTING OF DISCLOSURES**

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30. 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

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**End of Report**

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