
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Web Currency and Banking Retrieval System , WebCBRS

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.

Web Currency and Banking Retrieval System, WebCBRS, 401

Next, enter the **date** of the most recent PIA. 4/23/2013

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

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

Were there other system changes not listed above? No

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

<u>Yes</u>	Vision & Strategy/Milestone 0
<u>Yes</u>	Project Initiation/Milestone 1
<u>Yes</u>	Domain Architecture/Milestone 2
<u>Yes</u>	Preliminary Design/Milestone 3
<u>Yes</u>	Detailed Design/Milestone 4A
<u>Yes</u>	System Development/Milestone 4B
<u>Yes</u>	System Deployment/Milestone 5
<u>Yes</u>	Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

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.

Important Update: Since December 2011 FinCEN (Financial Crimes Enforcement Network) is the data owner. As of December 2012 all external users have been removed. FinCEN is the regulatory agency responsible for the information contained on the CTRs and is the system of record for BSA data. The data comes into WEBCBRS on a daily FTP transmission. IRS is scheduled to become a bulk data customer at the end of June, however this date is not confirmed. The Currency and Banking Retrieval System (WebCBRS) is an on-line database that contains Bank Secrecy Act (BSA) information. IRS field agents in Small Business Self Employed (SB/SE), Large Business and International (LB&I), and Criminal Investigations Divisions (CID) access the database for research in tax cases, tracking money-laundering activities, investigative leads, intelligence for the tracking of currency flows, corroborating information, and probative evidence. Title 31 BSA data is submitted electronically through the FinCEN's modernized e-filing system, which is the system of record for all BSA data. The FinCEN transmits the BSA data to WebCBRS where it is loaded directly into the WebCBRS database

B. PII DETAIL

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.)? Yes

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary Yes On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>Yes</u>	Individual Taxpayer Identification Number (ITIN)
<u>No</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	Practitioner Tax Identification Number (PTIN)

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

The Currency & Banking Retrieval System (WEBCBRS) is an on-line database that contains Bank Secrecy Act (BSA) information. Field agents in Examination, Collection and Criminal Investigation, access the database for research in tax cases, tracking money laundering activities, investigative leads, and intelligence of the tracking of currency flows, corroborating information, and probative evidence.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

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)

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

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

B.1 BUSINESS NEEDS AND ACCURACY

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 this criteria. Be specific.

Treasury/IRS 34.037 IRS Audit Trail and Security Records • Treasury/IRS 42.031 Anti-Money Laundering/Bank Secrecy Act (BSA) and Form 8300 Records • Treasury/IRS 46.050 Automated Information Analysis System • Treasury/FinCEN .002 Suspicious Activity Report System (the "SAR" System) • Treasury/FinCEN .003 Bank Secrecy Act Reports System-Treasury/FinCEN.

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

User Query DescriptionTable – for each query a user executes will contain: User_ID – Identification of user executing the query Query_Tmsp – timestamp when the query was initiated Query_Desc – a short description of the query (optional) Query_Elapsed_Time – run time of the query Query_Result_Count – number of rows returned User_QueryParms Table – for each query description row, contains parameters entered: User_ID – identification of user executing the query Query_Tmsp – timestamp when the query was executed (each time) Parm_Seq – parameter sequence number Query_Group, Condition, Part_Data_Value, IDN_Data_Value, Locn_data_value, Relational_operatr, Query_Doc_types – these fields contain the query parameters entered by the end user Target_table_Name – tables access by the query User_Query_Log Table – contains all document control numbers that were viewed, in full or partially, by end users. Qrylog_Tmsp – timestamp when the data was viewed User_ID – user identification of the user that viewed the data DCN – document control number of the document(s) that were viewed Query-tmsp – timestamp when the query was initiated Hitlist_Ind – switch showing if the data was viewed on the screen as part of the users selected data elements. The user viewed those fields on the listed document. Drilldown_Ind – switch indicating the named user opened the listed document for viewing Doc_type – type of document that was viewed User_Download_Log – contains a list of all documents that were downloaded by an end user. Dwnlog_Tmsp – timestamp when the listed document was downloaded User_Id – user identification of the user that downloaded the documents DCN – document control number of the document(s) that were downloaded by the named user Query_Tmsp – timestamp when the query was that returned the DCNs.

C. PRIVACY ACT AND SYSTEM OF RECORDS

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.

SORNS Number

SORNS Name

Treas/IRS 43.031 Anti-Money Laundering/Bank Secrecy Act (BSA) and F

Treas/IRS 46.050 Automated Information Analysis System

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

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. *Redacted Information for Official Use Only

E. INCOMING PII INTERFACES

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 & A?</u>	<u>Authorization Date</u>
WebCBRS	Yes	01/28/2010	Yes	06/18/2010

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

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

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

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, 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

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **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 information within WebCBRS comes from Treasury/Bank Secrecy databases and files that comprise of WebCBRS. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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 information within WebCBRS comes from Treasury/Bank Secrecy databases and files that comprise of WebCBRS. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

19. How does the system or business process ensure due process regarding information access, correction and redress? The information within WebCBRS comes from Treasury/Bank Secrecy databases and files that comprise of WebCBRS. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

I. INFORMATION PROTECTION

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Access to the data is determined by agency and information supplied on the Form OL5081. The OL5081 contains rules of behavior for accessing information systems. Both the employee and the employee's manager sign an electronic Form OL5081. When the employee signs this document, they are accountable for his/her misuse of the system. Users of WebCBRS are granted least use access (Read Only). Additionally, system profiles limits or grants access to the various Bank Secrecy Act (BSA) data. All users of WebCBRS are profiled for least access "Read Only". For example, IRS Revenue Officers, Revenue Agents and Special Agents have access to all forms.

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 ?
Yes

I.1 RECORDS RETENTION SCHEDULE

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? Yes

22a. 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.

Paper Storage: The current year plus three prior years are kept on-site. Documents are retired to the Federal Records Center three years after the end of the processing year, and destroyed eleven years after the end of the processing year. Procedures are published in IRS Document 12990 under Records Control Schedule 18, IRM 1.15.18, Item 15. On-Line: The maintenance of similar electronic data in WebCBRS is needed for 20 plus years. WebCBRS is unscheduled and retention requirements will be more specifically defined in the context of a request for disposition authority to the National Archives. The BU/system owner will work with the IRS Records and Information Management (RIM) Program Office to draft the WebCBRS records schedule. The proposed retention for WebCBRS is modeled after data retention approved by NARA for the Title 31 non-Banking Financial Institution Database (Title 31, Job No. DAA-0058-2012-007, approved 2/1/2013). FinCEN is now the Title 31 data system owner. Title 31 data shared with IRS is downloaded to WebCBRS for distribution to other IRS components that need the information for examination and/or investigative purposes.

I.2 SA&A OR ECM-R

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. User Query DescriptionTable – for each query a user executes will contain: User_ID – Identification of user executing the query Query_Tmsp – timestamp when the query was initiated Query_Desc – a short description of the query (optional) Query_Elapsed_Time – run time of the query Query_Result_Count – number of rows returned User_Query Parms Table – for each query description row, contains parameters entered: User_ID – identification of user executing the query Query_Tmsp – timestamp when the query was executed (each time) Parm_Seq – parameter sequence number Query_Group, Condition, Part_Data_Value, IDN_Data_Value, Locn_data_value, Relational_operatr, Query_Doc_types – these fields contain the query parameters entered by the end user Target_table_Name – tables access by the query User_Query_Log Table – contains all document control numbers that were viewed, in full or partially, by end users. Qrylog_Tmsp – timestamp when the data was viewed User_ID – user identification of the user that viewed the data DCN – document control number of the document(s) that were viewed Query-tmsp – timestamp when the query was initiated Hitlist_Ind – switch showing if the data was viewed on the screen as part of the users selected data elements. The user viewed those fields on the listed document. Drilldown_Ind – switch indicating the named user opened the listed document for viewing Doc_type – type of document that was viewed User_Download_Log – contains a list of all documents that were downloaded by an end user. Dwnlog_Tmsp – timestamp when the listed document was downloaded User_Id – user identification of the user that downloaded the documents DCN – document control number of the document(s) that were downloaded by the named user Query_Tmsp – timestamp when the query was that returned the DCNs

J. PRIVACY TESTING

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?

N/A

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Paper Storage: The current year plus three prior years are kept on-site. Documents are retired to the Federal Records Center three years after the end of the processing year, and destroyed eleven years after the end of the processing year. Procedures are published in IRS Document 12990 under Records Control Schedule 18, IRM 1.15.18, Item 15. On-Line: The maintenance of similar electronic data in WebCBRS is needed for 20 plus years. WebCBRS is unscheduled and retention requirements will be more specifically defined in the context of a request for disposition authority to the National Archives. The BU/system owner will work with the IRS Records and Information Management (RIM) Program Office to draft the WebCBRS records schedule. The proposed retention for WebCBRS is modeled after data retention approved by NARA for the Title 31 non-Banking Financial Institution Database (Title 31, Job No. DAA-0058-2012-007, approved 2/1/2013).

FinCEN is now the Title 31 data system owner. Title 31 data shared with IRS is downloaded to WebCBRS for distribution to other IRS components that need the information for examination and/or investigative purposes.

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

K. SBU Data Use

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

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: More than 100,000
26b. Contractors: More than 10,000
26c. Members of the Public: More than 1,000,000
26d. Other: No

M. CIVIL LIBERTIES

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

N. ACCOUNTING OF DISCLOSURES

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

End of Report
