

Date of Approval: November 22, 2016

PIA ID Number: **1909**

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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. Academic Professional and Corporate Testing System, AP&C

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.

Academic Professional and Corporate Testing System, AP&C, #528

Next, enter the **date** of the most recent PIA. 11/12/2013

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

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

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Were there other system changes not listed above? No

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

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

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 Academic Professional and Corporate (AP&C) Testing System is a web-based application that is used by tax return preparers who chose to take a certification exam in order to be certified as Enrolled Agent. The purpose of the AP&C system is to: Register and schedule a tax certification examination, administer the test, and communicate results to the IRS (eTrak Practitioner Module). The system is hosted externally to the IRS and accessed directly on an external site. There is a link to it from IRS.gov and if needed the necessary banners will be created informing users that they are being directed away from an IRS owned and managed system.

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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>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
Yes	Date of Birth	Yes	No	No
No	Place of Birth	No	No	No
No	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
No	Tax Account Information	No	No	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)

No	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 this criteria. Be specific.

PII is collected in order to verify the identity of individuals who take the Special Enrollment Exam.

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

On the test date, the individual is required to show the necessary identity documents that correspond with the test registrant proving they are indeed the individual who has scheduled the test.

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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.

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**SORNS Number**

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**SORNS Name**

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**37.009**

**Enrolled Agent and Enrolled Retirement Plan Agent**

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? No

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

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<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
eTrak - Practitioner	Yes	02/04/2015	Yes	01/01/2013

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Identify the authority and for what purpose? In order to transfer test results to the IRS for purposes of certifying Enrolled Agents.

12b . Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? 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, 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? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? No

If **no**, when will the e-RA be conducted? 3/1/2017

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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? They are notified via an on-screen notification and check box.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s): When registering for the exam, they must agree to the appropriate uses of information prior to continuing.

19. How does the system or business process ensure due process regarding information access, correction and redress? The system allows for due process. If information is entered incorrectly, the user has the ability to correct it.

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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)

Contractor 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)
<b>Users</b>	<b>Yes</b>	<b>Read-Only</b>
<b>Managers</b>	<b>No</b>	
<b>Sys. Administrators</b>	<b>No</b>	
<b>Developers</b>	<b>No</b>	

Contractor Employees? Yes

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

21a. How is access to SBU/PII determined and by whom? Role and responsibilities are regulated by the contract with the appropriate clearance level.

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? 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.

All records housed in the Academic Professional and Corporate Testing System system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 11 for IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES, Item 17a as published in Document 12990 , and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

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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. The system's audit plan was established in conjunction with Enterprise Security Audit Trails (ESAT) when initially stood up. All necessary auditing as required by the IRS occurs as expected. The audit trail complies with IRM 10.8.3, 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 entire operations is reviewed in detail annually as part of the Contractor Security Assessment process performed by Cybersecurity.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Yearly assessments are performed and results are found in the Security Assessment Report (SAR). These results are stored at the following secure location:  
<https://organization.ds.irsnet.gov/sites/DCSERPO/VBPRM/Security/APC%20%20Prometric/Forms/AllItems.aspx>

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: Under 50,000  
26b. Contractors: Under 5,000  
26c. Members of the Public: Under 100,000  
26d. Other: No

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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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