

NOTE: The following reflects the information entered in the PIAMS Website.

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## A. SYSTEM DESCRIPTION

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Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

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Date of Approval: 09/18/2013 PIA ID Number: 575

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1. What type of system is this? Non-Major System

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

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2. Full System Name, Acronym, and Release/Milestone (if appropriate):

Continuing Education Provider Application Renewal System, CEPARS

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2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

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3. Identify how many individuals the system contains information on

Number of Employees: Not Applicable

Number of Contractors: Not Applicable

Members of the Public: Under 100,000

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4. Responsible Parties:

N/A

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5. General Business Purpose of System

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CEPARS will be used by Continuing Education Providers to register with the IRS and to provide continuing education courses for Return Preparers.

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact \*Privacy and request a search) Yes

6a. If Yes, please indicate the date the latest PIA was approved: 11/09/2011

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6b. If Yes, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes) Yes
  - System is undergoing Security Assessment and Authorization No
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6c. State any changes that have occurred to the system since the last PIA

CEPARS will send data around PTIN-holders who have completed CE courses to TPPS (to be reflected in individual PTIN accounts).

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7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. NA

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## B. DATA CATEGORIZATION

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Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If No, what types of information does the system collect, display, store, maintain or disseminate?

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems	<u>Yes</u>	
Employees/Personnel/HR Systems	<u>No</u>	
Other	<u>No</u>	<i>Other Source:</i> <u>CEPARS</u>

10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	No	No	No
Tax Payer ID Number (TIN)	No	No	No
Address	Yes	Yes	No
Date of Birth	No	No	No

Additional Types of PII: No

PII Name On Public? On Employee?

No                  No

10a. Briefly describe the PII available in the system referred to in question 10 above.

All the PII data elements described in question 10 above will be required for Continuing Education providers who will be registering within CEPARS.

If you answered Yes to Social Security Number (SSN) in question 10, answer 10b, 10c, and 10d.

10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an audit trail is not needed.

The audit trail will capture the user ID of any individual that alters data per his/her permissions, the action taken, and a timestamp of when that action occurred

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? Yes

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**12. What are the sources of the PII in the system? Please indicate specific sources:**

a. IRS files and databases: No

If Yes, the system(s) are listed below:

No System Records found.

b. Other federal agency or agencies: No

If Yes, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If Yes, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): No

f. Employees (such as the I-9): Yes

g. Other: Yes If Yes, specify: Kinsail Personnel will have access to all data fields captured at time of application. All data is submitted by either the applicant or Kinsail

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**C. PURPOSE OF COLLECTION**

Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

**13. What is the business need for the collection of PII in this system? Be specific.**

The functionalities that will be deployed as part of Release 2b will help the IRS Return Preparer Office to continue in its efforts to help the Return Preparer community integrate itself into the new rules and regulations required for PTIN acquisition. The new functionalities will also ensure proper Continuing Education course compliance for each Return Preparer by allowing the ability to communicate and interchange CE Provider data with TPPS

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**D. PII USAGE**

Authority: OMB M 03-22 & PVR #16, Acceptable Use

**14. What is the specific use(s) of the PII?**

To conduct Tax Administration	<u>Yes</u>
To provide Taxpayer Services	<u>No</u>
To collect Demographic Data	<u>No</u>
For employee purposes	<u>No</u>

Other: Yes

*If other, what is the use?*

For CE Provider Registration

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**E. INFORMATION DISSEMINATION**

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Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) No

15a. If yes, with whom will the information be shared? The specific parties are listed below:

	Yes/No	Who?	ISA OR MOU**?
Other federal agency (-ies)			
State and local agency (-ies)			
Third party sources			
Other:			

\*\* Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? Yes

17. Does the website use any means to track visitors' activity on the Internet? Yes

If yes, please indicate means:

	YES/NO	AUTHORITY
Persistent Cookies	<u>No</u>	<u>_____</u>
Web Beacons	<u>No</u>	<u>_____</u>
Session Cookies	<u>No</u>	<u>_____</u>
Other:	<u>Yes</u>	<u>If other, specify: The Kinsail application is a web-based application. Only session cookies are used and are not persistent for any time after the current session ends.</u>

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**F. INDIVIDUAL CONSENT**

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Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? Yes

18a. If Yes, how is their permission granted?

CEPARS will ensure that the CE Provider who wants to register is in the approved list of CE Providers

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Yes

19a. If Yes, how does the system ensure "due process"?

Yes, Kinsail applicants who are denied services or are investigated for any purpose will have the right to defend themselves prior to final action being taken against them.

20. Did any of the PII provided to this system originate from any IRS issued forms? No

20a. If Yes, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If No, how was consent granted?

Written consent	<u>No</u>
Website Opt In or Out option	<u>No</u>
Published System of Records Notice in the Federal Register	<u>No</u>
Other: <u>From PIA signed on 11/9/2011</u>	<u>Yes</u>

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**G. INFORMATION PROTECTIONS**

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Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

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**21. Identify the owner and operator of the system:** Contractor Owned and Operated

**21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?**

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**22. The following people have use of the system with the level of access specified:**

	<b>Yes/No</b>	<b>Access Level</b>
IRS Employees:	<u>Yes</u>	
Users		<u>Read Only</u>
Managers		<u>Read Only</u>
System Administrators		<u>No Access</u>
Developers		<u>No Access</u>
Contractors:	<u>Yes</u>	
Contractor Users		<u>Read Write</u>
Contractor System Administrators		<u>Read Write</u>
Contractor Developers		<u>Read Write</u>
Other:	<u>No</u>	

**If you answered yes to contractors, please answer 22a.** (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

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**22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation?** Yes

**23. How is access to the PII determined and by whom?**

The Return Preparer Office will identify authorized IRS personnel, TIGTA will identify who in their organization will have access and share that with the Return Preparer Office and CSRs, their managers, etc., on the Vendor side will be determined by the Vendor. This is still being defined within the Project Office

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**24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?**

Each data item will be validated for accuracy, correctness and completeness as defined in the technical requirements. The provider must legally affirm the accuracy, timeliness, and completeness of the data submitted.

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**25. 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

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**25a. 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.**

CEPARS is unscheduled. A request for records disposition authority for CEPARS data and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for CEPARS inputs, system data, outputs and system documentation will be published in IRS Document 12990, Records Control Schedule and item number to be determined. Until a schedule is established and approved, all records will be retained.

**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.**

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**26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.**

The PII collected from CE Providers is protected since CEPARS has developed their system in accordance to OMB M-06-16. Please reference the CEPARS System Security Plan for further details.

**26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.**

CEPARS has developed their system in accordance to OMB M-06-16. Please reference the CEPARS System Security Plan for further details which is located at the IRS RPO SharePoint Site.

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**27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? Yes**

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**28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.**

CEPARS has developed their system in accordance to OMB M-06-16. Please reference the CEPARS System Security Plan for further details which is located at the IRS RPO SharePoint Site

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**29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - IT Security, Live Data Protection Policy? Yes**

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**29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (if appropriate)? No**

**29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?**

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**H. PRIVACY ACT & SYSTEM OF RECORDS**

Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

*Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency*

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**30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes**

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**31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes**

**31a. If YES, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.**

**SORNS Number**

**SORNS Name**

37.111 Preparer Tax Identification Number Records

34,037 IRS Audit Trail and Security Records System

**Comments**

## I. ANALYSIS

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Authority: OMB M 03-22 & PVR #21- Privacy Risk Management

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**32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?**

Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated)	<u>No</u>
Provided viable alternatives to the use of PII within the system	<u>No</u>
New privacy measures have been considered/implemented	<u>No</u>
Other:	<u>No</u>

**32a. If Yes to any of the above, please describe:**

NA

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