
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Investigative Data Examination Application , IDEA

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.

Investigative Data Analytics (IDA), 1185

Next, enter the **date** of the most recent PIA. 7/28/2015

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
- Yes 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? No

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
- Yes System Development/Milestone 4B
- No System Deployment/Milestone 5
- No 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.

The Investigative Data Examination Application (IDEA) project has a massive amount of heterogeneous data pertinent to financial investigations involving income tax fraud, money

laundering and other illegal activities. PII including Social Security Numbers (SSN) are used to associate individuals and entities with financial transactions and as a form of identification. Taxpayer Identification Numbers (TIN) represent taxpayer identification numbers which are composed of social security numbers, entity identification numbers (businesses) and Individual Taxpayer Identification Numbers (ITIN) - assigned to individuals who do not have a social security number. PII is fundamental to data analytics and the identification of association and relationships in the investigation of criminal activity.

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 Yes On Dependent

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

Yes Social Security Number (SSN)
Yes Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)
No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes 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 Office of Management and Budget memorandum M-07-16 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The IDEA system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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.

Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
No	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
Yes	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
Yes	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
Yes	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)
- Yes 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
- No PII for personnel administration is 5 USC
- Yes PII about individuals for Bank Secrecy Act compliance 31 USC
- Yes 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.

Each data item in the repository will be used for investigations and analysis by the IDEA system. Data available to the IDEA repository will be used for both reactive and proactive queries. Reactive queries are a result of specific, targeted investigations, and proactive queries are a result of pattern matching to generate leads. Data available in the IDEA repository will enable users to detect suspicious financial transactions indicative of money laundering, terrorism, and other financial crimes.

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 data IDEA receives from the IRS will be considered as accurate, timely and complete. The data is received "as-is" and deemed accurate. It is assumed that the originating source validates the data for completeness. It is deemed timely in that the most current transactions are received. IDEA will not have the criteria to perform any further verification. Query results will be used for purposes of generating leads only. Any investigative process that results from these leads will use the corresponding data from the originating systems.

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.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treasury / IRS 34.037	IRS Audit Trail and Security Records System
Treasury / IRS 46.050	Automated Information Analysis System
Treasury/ IRS 42.031	-Anti-Money Laundering/Bank Secrecy Act (BSA) Syst

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. ## 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>
Criminal Investigations Management Information System (CIMIS)	Yes	05/27/2013	Yes	06/17/2016

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

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
FinCEN (Financial Crimes Enforcement Network)	Bulk Download - Daily	Yes

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? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1040	US Individual Income Tax Return
8300	Report of cash payments over \$10,000 in trade or business

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? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? No

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

G. PRIVACY SENSITIVE TECHNOLOGY

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

H. INDIVIDUAL NOTICE AND CONSENT

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?

Notice is provided to the Taxpayer on the Form (1040, and 8300) upon completion. All other information gathered by FinCEN may or may not have notice as many of the documents are created by and filed with FinCEN as a result of alleged suspicious activity with financial transactions subject to the Bank Secrecy Act (BSA).

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? this application does not gather the information directly from the individual.

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

As this application is not the system of the record for the individuals information, therefore correction and redress are part of the system(s) of record responsibility. This application does receive corrected and redressed data from the third party when made available.

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 Contractor 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-Only
Managers	Yes	Read-Only
Sys. Administrators	Yes	Read and Write
Developers	Yes	Read-Only

Contractor Employees? **Yes**

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

21a. How is access to SBU/PII determined and by whom? Online 5081 is a process internal to the IRS to manage access to internal applications. For IDEA, the user must have a business need that is approved by their manager before gaining access to the application.

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? 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.

IDEA is unclassified. A request for records disposition authority for IDEA 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 IDEA inputs, system data, outputs, and system documentation will be published in Document 12990 under Records Control Schedule (RCS) 30 for Criminal Investigations, item number to be determined.

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)? Yes

23a. If **yes**, what date was it completed? 6/16/2017

23.1 Describe in detail the system's audit trail. The IDEA application auditing model protects privacy and civil liberties by providing data transparency, immutable audit trails and fine grained server level security controls. Audit Trails includes information about each time the data is searched and viewed – including by whom and the date & time of the activity. IDEA does not allow the end-user to modify the data. IDEA logs all basic user actions at the system level, including logons, logouts, password changes, searches and record display.

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?

Three separate components: 1.) System Integration Test – confirms the interfaces and data properly integrated; 2.) User Acceptance Testing – allow a small sub-set of users to test and accept on behalf of the government that all requirements detailed are successfully delivered; 3.) 508 Compliance Testing – ensure the application complies with Section 508 on Information Technology usability.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? A SharePoint site with permissions restricted to Project Team and Business Owner.

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? Yes
25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? Yes
If **yes**, provide the date the permission was granted. 2/6/2018
If **no**, explain why not.
- 25b. If **yes**, was testing performed in conformance with IRM 10.5.8, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments? Yes
If **no**, explain why not.

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:
- | | |
|-----------------------------|----------------------------|
| 26a. IRS Employees: | <u>Not Applicable</u> |
| 26b. Contractors: | <u>Not Applicable</u> |
| 26c. Members of the Public: | <u>More than 1,000,000</u> |
| 26d. Other: | <u>No</u> |

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*? Yes
If **yes**, provide a citation and/or link to the most recent Treasury data-mining report to Congress in which your system was discussed (if applicable). Implementing the 9/11 Commission Recommendations Act of 2017, Public Law 110-53, Section 804
29. Will this system have the capability to identify, locate, and monitor individuals or groups of people Yes
If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. The system will provide location information such as a home or business address in an effort to identify and locate individuals that are under investigation.

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
