

Survey Privacy Impact Assessment (PIA)

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & BRRM PVR #10- Privacy Accountability and #21-Privacy Risk Management, and the Privacy Act of 1974 (as amended).

SOI control number (if applicable)

SOI-500

Date

05/20/2016

Section I - Introduction

Full survey name, and acronym (if this is a reoccurring survey, show date)

2016 IRS Nationwide Tax Forum Focus Groups: Reducing EITC Improper Payments

General business purpose of survey (provide a clear, concise description of the survey, why it's needed, the benefits to the mission of the service)

This is not a survey, this PIA is for focus group testing. Wage and Investment Research and Analysis (WIRA) has partnered with the Return Integrity and Compliance Services (RICS) office to conduct focus groups with tax preparers to explore how intentional and unintentional errors lead to improper payments and affects participation. Focus groups will occur during the 2016 IRS Nationwide Tax Forums.

List all System of Records Notices (SORN) that apply. (SORN review required)

Records are not retrieved by an identifier for an individual, so a system of records notice is not applicable.

Requested operational date

Section II - About The Survey

1. Who will the survey be administered to

a. IRS employees, managers or executive service

Yes No

i. List all PII data used in the survey, or to select participants (PII data includes information that can be linked to an individual by using other information. Data does not have to be linked by the IRS to be PII data. Data in the contractor's custody that is never requested by the IRS may also be PII data. Read the web page at http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/privacy_art/8352.aspx before answering this question)

IRS will not be making any list that identifies individuals who agree to participate. Participants will be given a numbered "focus group reminder" sheet which will allow us to know how many participants we have recruited, but will not identify who we've recruited.

b. Taxpayers

Yes No

i. List all PII data used in the survey, or to select participants

No PII data will be used during this focus group or used to select participants. Focus group participants will be recruited in-person by WISS and RICS employees from individuals attending the 2016 IRS Nationwide Tax Forums in Chicago, IL. (July 12 - 14), New Orleans, LA. (July 26 - 28), National Harbor, D.C. (August 23 - 25), and Orlando, FL. (August 30 - September 1).

c. Others

2. Explain how participants are selected (detailed description on method & reason of selection, if random, explain)

Focus group participants will be recruited in-person by WISS and RICS employees from individuals attending the 2016 IRS Nationwide Tax Forums in Chicago, IL. (July 12 - 14), New Orleans, LA. (July 26 - 28), National Harbor, D.C. (August 23 - 25), and Orlando, FL. (August 30 - September 1).

a. List the IRS, Treasury or other Government system(s), applications or data bases that the employee/taxpayer PII data is extracted or derived from. If data comes from other sources, describe the source of the information

No PII data will be extracted for this focus group project.

3. Is the survey voluntary

Yes No

a. How is notice given that the survey is optional

Individuals will be advised during recruitment and via the moderators instructions at the beginning of the focus group sessions.

4. Is any Personally identifiable Information (PII)/data collected, disclosed or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate Yes No

5. How will the survey be conducted

a. Electronically (*explain delivery method & if cookies are used*)

b. Phone (*explain procedure, and provide script*)

c. Mail (*explain method for choosing participants, and provide example of cover letter to the participants*)

d. Other

The testing and focus group sessions will be held in person at the 2016 IRS Nationwide Tax Forums in Chicago, IL. (July 12 - 14), New Orleans, LA. (July 26 - 28), National Harbor, D.C. (August 23 - 25), and Orlando, FL. (August 30 - September 1).

6. Who will conduct the survey? Please provide a copy of the contract

a. IRS conducted (*name the office that will conduct the survey*)
WISS employees will conduct the sessions.

b. Contractor conducted

i. Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that

1. All applicable FAR requirements are met to engage a contractor to perform the survey Yes No

2. That all required "non-disclosure" clauses are contained in the contract Yes No

3. That all contractor employees who will have access to the data have signed non-disclosure agreements, and the non-disclosure forms are on file with the COR Yes No

ii. If question 6b(i) contains any "no" answer, please explain
No contractor is being used for this project.

iii. What is the level of background investigation completed on contractor employees prior to access to PII information about employees or taxpayers? Any contractor or subcontractor who will have access to employee or taxpayer PII data, must have at least a "Moderate Risk" (NACIC) investigation
No contractor is being used for this project.

c. What information/results will be provided to the business owners (*IRS requestors*) of the survey? We need to know that the employees or taxpayers who will participate cannot be identified under any circumstances, and no adverse actions can be taken against participants regarding their answers

Business owners will receive summarized findings regarding overall themes that emerged from the focus group sessions. There will be no information within any report that could identify an individual participant. Any use of quoted statements will not be attributed to a single participant.

d. For employee or taxpayer satisfaction surveys, can you verify that no "raw" or un-aggregated employee or taxpayer data will be provided to any IRS office

This is a focus group project, thus there is no "raw" or un-aggregated data.

e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers will not be compromised, lost or stolen. Explain Office of Cyber security approved security & encryption used if data is transferred from IRS office to contractors, and back to the IRS. If data is not sent electronically, include in detail, information about commercial courier services, or U.S. mail used to ship paper, tapes or electronic media back and forth from the IRS to contractors. Ensure that Cyber security approves the security and data encryption process used by the contractor

No PII will be obtained or collected from the focus group sessions; however, Cyber-security and National Institute of Standards and Technology (NIST) require data to be transferred through the Electronic File Transfer Unit (EFTU), or using the SecureZip data transfer method. EFTU and SecureZip are preferred and will be used. Any time bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the email/package, with an alternate method to communicate (e.g., via telephone call to communicate the pass phrase).

8. How is the survey PII data protected and stored? If data is housed at a contractor's site, on contractor's computers, give detailed information about the physical and electronic security & protection of the data before, during, and after the survey

No PII data will be obtained from the sessions. All data is required to be segregated from other non IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations controls.

9. Are any external resources used to create the database of participants Yes No

10. Are the survey results disclosed with any other Federal or State government offices Yes No

If yes, explain

11. Survey Records - Retention and Disposal (*Records Retention review required*)

- a. Cite any business owner policy IRM Chapter (including Sections/subsection) and Record Control Schedule (RCS, including item number) that describes how the data is retained, stored and disposed of

The 2016 IRS Nationwide Tax Forum Focus Groups on Reducing EITC Improper Payments are unsheduled. A request for records disposition authority for this focus group (and other similar focus groups Servicewide) will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this focus group will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST Standards (see reference below) for records retention requirements state that documents must be securely maintained for seven years prior to destruction. These requirements will be considered in drafting a final request for records disposition authority for NARA submission and approval.

NIST Data security guidance/policy reference:

NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations (Media Protection, Media Storage, System and Information Integrity) NIST Special Publication 800-88 CSS BPA contract Section Secure Data Transfer (SDT) Requirement CSS BPA contract IRSAP clause 1052.224-9000(c).

- b. Explain how long any PII data will be retained by the contractor if they are conducting the survey on behalf of the IRS. The IRS Records Office can provide guidance on IRS requirements for records retention. All legal requirements that apply to IRS records (*and non-records*) must be followed by contractors)

Disposition of records created by the Internal Revenue Service, including those records created by all Service employees and contractors performing agency functions, is controlled using the Service-Wide Records Control Schedules. WISS will work with the IRS Records Office to obtain the legal requirements for the retention and disposition of their survey data.

This focus group project is being conducted without contractor support. No PII will be obtained from the sessions.

12. Based on the information you have provided above, does the survey require a Privacy Act Notice to be provided to participants? Office of Disclosure will help you determine the need for a Privacy Act Notice or see IRM 11.3.16 Disclosure of Official Information, Privacy Act Notification Programs (*provide the Office of Privacy a copy of the Privacy Act Notice if one is required for this survey*)

No