

Date of Approval: **August 06, 2020**

PIA ID Number: **5116**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Exempt Organization Inactivity Report, EOIR

Is this a new system?

No

Is there a PCLIA for this system?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

TEGE Investment Executive Steering Committee IESC

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

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

No

GENERAL BUSINESS PURPOSE

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.

Exempt Organizations Inactivity Reports (EOIR) is a stand-alone Access database that houses extracts of Web-Based Employee Time System (WebETS) data and Return Information Classification System (RICS). The WebETS data is used to monitor time expenditure spent for each of the programs and to determine workplan staffing for the Fiscal Year (FY). The EOIR database is used primarily to identify case inactivity and discrepancies between RICS and WebETS data. It also is used for trending analysis and historical staffing use for projections for workplan. WebETS allows TE/GE employees to track time against various job-related operational, other operational and voluntary case activities.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

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

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

SSN for tax returns and return information is Internal Revenue Code Section 6109.

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

SSN's are used only in situations necessary to meet business requirements.

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Standard Employee Identifier (SEID)

Employment Information

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Are there other types of SBU/PII used in the system?

No

Cite the authority for collecting SBU/PII (including SSN if relevant)

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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 data is limited to what is provided from the WebETS system and RICS. EIN/SSN, Organization Name and Tax Period are needed for identification of case and employee information (Name, etc.) needed for staffing purposes and for contact if needed to follow up for inconsistencies.

How is the SBU/PII verified for accuracy, timeliness and completion?

Data is taken directly from WebETS and RICS. Each has its own verification process for data accuracy, timeliness, and completeness; therefore, EOIR Database assumes that the data is accurate, timely, and complete when it is provided by WebETS and RICS.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records

IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Web-Based Employee Time System

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 12/31/2018

System Name: Return Inventory Classification System

Current PCLIA: Yes

Approval Date: 3/4/2019

SA&A: Yes

ATO/IATO Date: 7/11/2018

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Notice is provided to individuals by other IRS applications (e.g. WEBETS) or through forms (e.g., 5500, 990 forms) that interact directly with the taxpayer at the time of collection. Due process is provided pursuant to Title 5 United States Code (USC).

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

No

Why not?

The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for. Their response is mandatory under these sections."

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

This database is only a repository of information input from information found on WEBETS and RICS. This database does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Due process is provided pursuant to 5 USC.

INFORMATION PROTECTION

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

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Read Write

How is access to SBU/PII determined and by whom?

Access to the server folder is approved by the System Administrator and controlled/maintained by Information Technology (IT) through the OS GetServices system. Only the Database Administrator and the employee assigned to update the database have access.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the EOIR DATABASE 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 and Records Administration approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 24, Item 8 and as coordinated with the IRS Records and Information Management Program and IRS Records Officer. RCS 24 Item 5-Narrative and Statistical Reports-Destroy 5 years after cutoff. RCS 24 Item 23-Technical Projects and Reports-Destroy after 3 years GRS 2.4 Item 030/Time and attendance records. Destroy when 3 years old, but longer retention is authorized if required for business use.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

No

Describe the system's audit trail.

The audit trail is maintained by IT and access is granted by requests made through share drive owners who were approved by IT. Tax Exempt Government Entity Business System Planning (TE/GE BSP) maintains records of individuals who have access to the shared server folder. The EOIR database is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards. The Audit Logging Security Standards provide automated protection from unauthorized access or misuse, facilitate detection of security violations, and support security requirements for the systems or applications.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

This is an internally created Access database that did not follow an IT or Business System Planning (BSP) path in development. The BSP office is now in the process of analyzing the current state and considering options for either improving the existing tool or transitioning to an enterprise solution.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: Under 100,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

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