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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. Redesigned Revenue Accounting Control System, RRACS

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.

Redesigned Revenue Accounting Control System - RRACS MS 4B

Next, enter the **date** of the most recent PIA. 5/20/2014

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

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

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

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

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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 Redesigned Revenue Accounting Control System (RRACS) records and reports revenue summary financial data processed from all IRS automated and manual tax systems. RRACS tracks summary financial data from receipt of the tax return to payment of outstanding taxes or refund issuance. The Government Accountability Office (GAO) recognizes RRACS as the revenue accounting system of record for the IRS; however, RRACS does not record administrative financial information (e.g. furniture, rents, and salaries). Every single dollar is input to the RRACS general ledger and must trace back to the original IRS Information Technology (IT) system that processed the money. RRACS tracks financial data from receipt of the tax return to payment of outstanding taxes or refund issuance. Other financial data are recorded such as photocopy fees and installment agreement user fees. RRACS supports the Chief Financial Office (CFO) business unit.

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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                  |
| No              | Mailing address                                     | No                | No               | No                  |
| No              | Phone Numbers                                       | No                | No               | No                  |
| No              | E-mail Address                                      | No                | No               | No                  |
| No              | Date of Birth                                       | No                | 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? Yes

If **yes**, select the types of SBU

| <u>Selected</u> | <u>SBU Name</u>                                       | <u>SBU Description</u>   |
|-----------------|---|--|
| Yes             | Agency Sensitive Information                          | Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission   |
| No              | Procurement sensitive data                            | Contract proposals, bids, etc.   |
| No              | Official Use Only (OUO) or Limited Official Use (LOU) | Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.  |
| No              | Proprietary data                                      | Business information that does not belong to the IRS   |
| No              | Protected Information                                 | Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government |
| No              | Physical Security Information                         | Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities  |
| No              | Criminal Investigation Information                    | Information concerning IRS criminal investigations or the agents conducting the investigations.  |

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. The RRACS Mid Year 2016 Release implements the RRACS User Profile Table containing RRACS End User Names and RRACS Mainframe Userids. This User Profile Table implements RRACS business rules to control how certain application windows function based on user access level as approved in the Online 5081 system.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

|            |   |
|------------|---|
| <u>Yes</u> | PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a) |
| <u>No</u>  | SSN for tax returns and return information is Internal Revenue Code Section 6109                    |
| <u>No</u>  | SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397                    |
| <u>No</u>  | PII for personnel administration is 5 USC   |
| <u>No</u>  | PII about individuals for Bank Secrecy Act compliance 31 USC  |
| <u>No</u>  | 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.

No social security numbers or tax identification numbers are used in RRACS. The RRACS Mid Year 2016 Release implements the RRACS User Profile Table containing RRACS End User Names and RRACS Mainframe Userids. This User Profile Table implements RRACS business rules to control how certain application windows function based on user access level as approved in the Online 5081 system.

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 RRACS User Profile Table will be maintained by Chief Financial Office (CFO) personnel based on user access level as approved in the Online 5081 system.

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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.

**SORNS Number**

**SORNS Name**

Treas/IRS 36.003 General Personnel and Payroll Records

Treas.IRS 34.037 IRS Audit Trail and Security Records System

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. Redacted Information # For 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? 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? No

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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?  
User is presented with the IRS standard authorized use message when the user logs on to RRACS. The user must click OK to logon and continue to use the system.

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):  
User is presented with the IRS standard authorized use message when the user logs on to RRACS. The user must click OK to logon and continue to use the system.

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

The RRACS User Profile Table will be maintained by Chief Financial Office (CFO) personnel based on user access level as approved in the Online 5081 system.

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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)

IRS Owned and Operated

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

IRS Employees? Yes

| <b><u>IRS Employees?</u></b> | <b>Yes/No</b> | <b>Access Level(Read Only/Read Write/Administrator)</b> |
|------------------------------|---------------|---|
| Users                        | Yes           | Read and Write  |
| Managers                     | Yes           | Administrator   |
| Sys. Administrators          | Yes           | Administrator   |
| Developers                   | Yes           | Read And Write  |

Contractor Employees? Yes

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

21a. How is access to SBU/PII determined and by whom? The RRACS User Profile Table will be maintained by Chief Financial Office (CFO) personnel based on user access level as approved in the Online 5081 system.

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

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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 system will be erased or purged from the system at the conclusion of their retention period(s) as required under IRM 1.15.6. RRACS data, inputs, and outputs are approved for deletion/destruction when 1 yr. old, or when no longer needed. These disposition instructions were approved under National Archives Job No. N1-58-97-13, item 40 for RRACS's predecessor system (Interim Revenue Accounting Control System) and are published in IRM 1.15.35. IRM 1.15.6 (Managing Electronic Records).

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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)? Yes

23a. If **yes**, what date was it completed? 8/12/2015

23.1 Describe in detail the system s audit trail. Audit and accountability policy every 3 years (IRM 10.8.1.4.3 (2). RRACS relies on the standard IBM Mainframe audit trail within the RACF database.

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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

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? The test results for Unit Test Plan and System Integration Test Plans are stored in DocIT.

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? 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. 2/23/2016

25b. If **yes**, was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy? Yes

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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: Not Applicable  
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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