

Date of Approval: **May 05, 2020**

PIA ID Number: **4978**

SYSTEM DESCRIPTION

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

Field Assistance Contact Recording, FACR

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Field Assistance Contact Recording, FACR, 864, O&M

What is the approval date of the most recent PCLIA?

4/17/2017

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

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

Wage & Investment, CARE, Field Assistance

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.

Field Assistance Contact Recording (FACR) is a desktop recording tool that captures audio conversations between the taxpayer and the Individual Taxpayer Advisory Specialist (ITAS) as well as screen views of the corresponding computer research and input. This tool allows Wage & Investment (W&I) and Field Assistance (FA) managers and quality reviewers a resource for monitoring contacts resulting in more thorough, efficient and effective reviews. Quality customer service depends on the Service's ability to provide correct answers to customer inquiries, timely correction of errors, and identification of trends for strategic planning purposes. An essential element is the ability to assure management and other stakeholders that employees are providing correct answers in a courteous and professional manner. Due process is provided pursuant to 5 USC and applicable labor law.

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:

When there is no reasonable alternative means for meeting business requirements

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

The FACR 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 Service (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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 Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. FACR requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

Employer Identification Number

Other Taxpayer 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

Mailing address

Phone Numbers

Date of Birth

Standard Employee Identifier (SEID)

Financial Account Numbers

Biometric Identifiers

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.

In order to assist taxpayers assistors, must be able to verify taxpayer identity in order to access their tax information. This is done by accessing the information and accounts via the taxpayers Social Security Number (SSN). Information provided by the taxpayer is verified against various IRS systems, including Integrated Data Retrieval System (IDRS) and Accounts Management System (AMS) for accuracy. IDRS and AMS are considered accurate and reliable for verifying identity and performing required disclosure procedure. The Field Assistance Contact Recording (FACR) 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 Service (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

Information is received from the taxpayer and is verified against IDRS and AMS once accessed.

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 00.008 Recorded Quality Review 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: Integrated Automated Technologies (IAT)

Current PCLIA: Yes

Approval Date: 10/11/2019

SA&A: No

System Name: Control-D WebAccess (CTDWA)

Current PCLIA: No

SA&A: No

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 1/17/2018

System Name: Accounts Management System (AMS)
Current PCLIA: Yes
Approval Date: 1/18/2018
SA&A: Yes
ATO/IATO Date: 4/3/2017

System Name: Modernized e-File (MeF)
Current PCLIA: Yes
Approval Date: 2/20/2019
SA&A: Yes
ATO/IATO Date: 4/3/2018

System Name: Field Assistance Queuing Management System (Q-Matic)
Current PCLIA: Yes
Approval Date: 7/19/2017
SA&A: No

System Name: Remittance Transaction Research (RTR)
Current PCLIA: Yes
Approval Date: 5/3/2018
SA&A: Yes
ATO/IATO Date: 10/9/2017

System Name: ACSWEB
Current PCLIA: No
SA&A: No

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?

Yes

Please identify the form number and name:

Form Number: 941 Form Name: Quarterly Employment Tax Return

Form Number: 1040 Form Name: Individual Income Tax Return

Form Number: 940 Form Name: Federal Unemployment Tax Return

Form Number: 1099 Form Name: Information Returns

Form Number: 1065 Form Name: Partnership Return

Form Number: 1120 & 1120S Form Name: Corporate and S-Corp Return

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 by the display of sign, Publication 5004, informing the taxpayer the conversation will be recorded for quality and training purposes. The publication does not mention the authority to collect information, any sharing, or effects on declining to be recorded. FACR does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

Asking the assistor to turn off the recording.

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

Notice is provided by the display of sign, Publication 5004, informing the taxpayer the conversation will be recorded for quality and training purposes. The publication does not mention the authority to collect information, any sharing, or effects on declining to be recorded. FACR does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC. Access is granted by system administrators through the use of assigned roles with corresponding scope granted after On-Line (OL) 5081s are approved. FACR does not have the ability to correct or remedy any PII. The PII in FACR is captured from other IRS systems.

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 Only

Managers: Read Only

System Administrators: Read Only

IRS Contractor Employees

Contractor System Administrators: Read Only

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

Users complete an OL5081 to request access to FACR which is submitted to their manager. Part of the job requires accessing PII from IRS systems. Once approved, the user is given a specific profile with controls on what data can be viewed in the FACR system. FACR Administrators assign the roles and grant the access level. Administrators cannot modify their own profiles.

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.

FACR records/data are retained in accordance with Internal Revenue Service Records Control Schedule (RCS) 31, items 24 and 25 (published in Document 12990). Audio and screen captures used for evaluative reviews are deleted from the server after 18 months. Non-evaluated files are deleted no longer than 45 days from the date of the original recording. No PII data is retained by contractors or employees.

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?

Yes

Describe the system's audit trail.

Audit Trail provides a record of the actions performed in the FACR Impact360 applications. It allows you to track who logged in to the system, performed a search, played back, reviewed or flagged contacts, and deleted items from the application. Each action is noted in the Audit Trail file, accompanied by the name of the user who performed it and the date and time the action was performed. The Audit Trail file is created daily. When you access the Impact360 web portal, you are accessing a URL on the FACR Impact360 IIS Server. The file is created with the *.ltf extension and named in the following format: Audit Trail_[month.day.year]_[hour.minute.seconds.milliseconds]. The hour the file is created is determined by the last time the Application Server was restarted. For example, if you restarted the Application Server at 16:45, the file will include all activities performed from 16:45 on the previous day to 16:44 on the day on which it is created. At any point in time, a history of the last 10 audit trail files is available. Each day when a new file is created (the eleventh file in the folder), the oldest of the existing files is deleted. The Audit Trail file can be viewed on the Application Server in a text editor (such as Notepad or WordPad). Alternatively, you can copy the file to a computer on which Microsoft Excel is installed so that you can view the file in table format and take advantage of the application's sorting and filtering features.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The results are stored in the Enterprise Milestones from the initial software installation and the server upgrade

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

FACR is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (now called Annual Security Control Assessment) occurs annually to ensure that controls remain in place to properly safeguard PII.

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: More than 100,000

Contractors: Not Applicable

Members of the Public: More than 1,000,000

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