Date of Approval: **February 25, 2019**

PIA ID Number: **3880**

SYSTEM DESCRIPTION

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

Embedded Quality Review System - Field, EQRS-F

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?

Embedded Quality Review System - Field (EQRS-F) ID#1664

What is the approval date of the most recent PCLIA?

3/16/2016

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.

Management Level Governance Board (MLGB)

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?

Yes

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.

The Embedded Quality program provides a tool for managers and quality reviewers to assess performance via the Embedded Quality Review System-Field (EQRS-F). EQRS-F is comprised of two main modules: NQRS (National Quality Review System) for non-evaluative organizational reviews and Embedded Quality Review System (EQRS) for evaluative/non-evaluative managerial performance reviews. The database contains information from evaluative reviews conducted by managers and organizational quality reviews conducted by the national review staff. EQRS-F integrates data from the Integrated Collection System (ICS), the Automated Insolvency System (AIS), and the Examination Returns Control System (ERCS). The ICS/AIS/ERCS extracts reduce the burden for Field Compliance managers and the National Quality Review staff by eliminating the need for managers and reviewers to input data elements currently available on ICS/AIS/ERCS when performing reviews. The EQRS-F application contains privacy information in the form of Taxpayer Identification Numbers (TINs), taxpayer names and employee performance data.

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

Another compelling reason for collecting the SSN

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

TIN/SSNs are needed to track the individual taxpayer case reviews conducted by the managers and quality review staff. Access to TIN/SSN data is limited based on the user's position in the organization and on a need to know basis. Managers can retrieve TIN/SSN data for their employee's taxpayer cases within their chain of command. Access to TIN/SSN data by quality review staff is limited to users based on a need to know. Quality review staff are conducting reviews of the actions taken by Collection, Examination, and Specialty Examination employees on taxpayer cases.

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

TIN/SSNs are needed in this application. We have limited the display (masked) of TINS/SSNs in the application to the extent possible. We do not have any further plans to eliminate TIN/SSNs.

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

E-mail Address

Standard Employee Identifier (SEID)

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

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.

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

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

PII for personnel administration is 5 USC

PII about individuals for Bank Secrecy Act compliance 31 USC

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.

TIN/SSNs are needed to track the individual taxpayer case reviews conducted by the managers and quality review staff. Access to TIN/SSN data is limited based on the user's position in the organization and on a need to know basis. Managers can retrieve TIN/SSN data for their employee's taxpayer cases within their chain of command. Access to TIN/SSN data by quality review staff is limited to users based on a need to know. Quality review staff

are conducting reviews of the actions taken by Collection, Examination, and Specialty Examination employees on taxpayer cases.

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

The TIN/SSN data used in the EQRS-F system is not used to make a determination about an individual's rights, benefits and privileges. EQRS-F is used to conduct managerial performance reviews of employee cases and quality reviews of cases completed by employees. For most of the functions, the TIN/SSN and Taxpayer name is uploaded into EQRS-F with a weekly extract file from the Integrated Collection System (ICS), Automated Insolvency System (AIS) or Examination Returns Control System (ERCS). This ensures the accuracy of the data. The managers and quality review staff also uses the case files to review the cases. This helps to ensure the information is accurate and complete.

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

IRS 24.030   Customer Account Data Engine Individual Master File

IRS 24.046   Customer Account Data Engine Business Master File

IRS 26.009   Lien Files

IRS 26.019   Taxpayer Delinquent Account Files

IRS 26.020   Taxpayer Delinquency Investigation Files

IRS 36.003   General Personnel and Payroll Records

IRS 42.021   Compliance Programs and Projects Files

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 Collection System (ICS)
Current PCLIA: Yes
Approval Date: 5/5/2016
SA&A: Yes
ATO/IATO Date: 3/6/2018

System Name: Examination Returns Control System (ERCS)
Current PCLIA: Yes
Approval Date: 2/7/2017
SA&A: Yes
ATO/IATO Date: 3/22/2018

System Name: Totally Automated Personnel System (TAPS)
Current PCLIA: Yes
Approval Date: 10/15/2017
SA&A: Yes
ATO/IATO Date: 6/25/2018

System Name: Automated Insolvency System (AIS)
Current PCLIA: Yes
Approval Date: 2/22/2017
SA&A: Yes
ATO/IATO Date: 10/1/2018

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?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Integrated Collection System
Current PCLIA: Yes
Approval Date: 5/5/2016
SA&A: Yes
ATO/IATO Date: 3/6/2018

Identify the authority

The data file is sent via Enterprise File Transfer Utility (EFTU) on a weekly basis.
Information is shared in accordance with Privacy requirements.

For what purpose?

EQRS-F sends a weekly file back to ICS. It contains the date the review was shared with the employee and follow-up dates for all reviews that have been shared with the employee during the week. ICS uses this information to load reminders on the Collection Consultation Reminder Inventory for both the Manager and Revenue Officer. ICS also creates a history entry indicating an EQ review was conducted. The TIN is included on the file so it can be associated with the correct case file.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

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?

IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

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

No

Why not?

PII data in the EQRS-F application is not used for legal or administrative action with a taxpayer. Notice, consent, and due process are provided via ICS, AIS, ERCS, and its related tax forms and instructions.

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

PII data in the EQRS-F application is not used for legal or administrative action with a taxpayer. It is just used to evaluate case quality by the manager and for national review purposes. Due process will not apply to this application for taxpayers. Due process for employees will follow the normal performance management process outlined in the IRM and National Agreement. The system ensures "due process" by allowing affected parties (IRS employees) to respond to any negative determination, prior to final action. All EQRS-F data comes from managerial reviews of employees' work. The employee has the opportunity to explain, refute, or otherwise respond to the data via the Dispute Resolution process (part of the 2016 National Agreement and IRM 6.771.1). The system also has an option to remove the data and exclude it from an employee's performance report.

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

Developers: Read Only

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

The EQRS-F system utilizes the standard IRS online access application to document approvals for access. A potential user must submit a request for access to their local management for approval. Data access is granted on a need-to-know basis. Users are only granted access or privileges that are required for the user to perform their job functions. Specific permission levels are assigned by the System Coordinators prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. As part of the annual recertification of the OL5081 process, managers are required to validate that their employees still need access to the system. The application restricts access to PII data based on the user's permission level and organization. Managers are only able to access PII data within their chain of command.

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.

EQRS and NQRS recordkeeping data is approved for destruction under newly approved Job No. N1-58-12-16 (signed 11/27/12). This 2012 disposition approval by NARA supersedes 2006 disposition determinations approved under Job No. N1-58-06-8. EQRS data is approved for destruction 3 years after close of reporting year. This is published in IRS Document 12990, Records Control Schedule 31 for Customer Service, item 10(2). NQRS data is approved for destruction 6 years after close of reporting year. This is published in IRS Document 12990, Records Control Schedule 21 for Strategic Planning, item 17. 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 Managing Electronic Records. The method used for sanitization will follow NIST SP 800-88 guidelines.

SA&A OR ASCA

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

Yes

What date was it completed?

5/9/2018

Describe the system's audit trail.

The EQRS-F has an approved and implemented audit plan dated Dec 9, 2016. The EQRS-F application creates an audit log record when a user logs on, logs off, changes password, creates a user profile, assigns a user permission level, modifies a user record, assigns proxy access, creates, deletes or modifies review DCI data, accesses/views TIN/SSN data, etc. The EQRS-F application produces audit records that contain sufficient information to determine what type of even occurred, when and where the event occurred, the source of the event, the outcome of the event, and the identity of any user/subject associated with the event.

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)?

Rational ClearQuest stores the test specifications used to test and validate each defect, and the System Test Plan is completed and approved before any release to production.

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?

System testing occurs against the current requirements throughout the development life cycle before each release. Testing includes Unit, Regression, Acceptance, Accessibility, and Integration testing. Privacy concerns are addressed in developer's meeting when discussing new defects that are identified. Annual Security Controls Assessment (ASCA) testing occurs during annual security testing.

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: 100,000 to 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