

Date of Approval: **April 08, 2020**

PIA ID Number: **4407**

SYSTEM DESCRIPTION

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

System 61 Business Analytics (BA), System 61 BA

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?

System 61 Business Analytics (BA), PIA #2577, Milestone 4B

What is the approval date of the most recent PCLIA?

5/17/2017

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.

Application Development (AD) Data Delivery Services (DDS) Governance Board (GB)-
AD:DDS:GB NOTE: We are assigned to the W/I Business Unit; however, we work under
the guidance of an AD ELC Coach.

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.

Business Analytics includes access to the Business Objects Enterprise (BOE) and Tableau reporting tools. These standard Commercial Off The Shelf (COTS) reporting tools are used for analyzing and performing statistical or business operational reporting on the existing IRS Individual returns and Information returns, including taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The tools enable Affordable Care Act (ACA) specific analyses to support submissions and compliance activities using existing IRS data. These tools are provided through the Enterprise Business Intelligence Platform (EBIP) organization and can only be accessed by pre-approved IRS employees and contractors with an OL5081 access request.

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:

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)

SSNs are provided to the Business user community in order enable ACA specific statistical or business operational reporting analyses to support submissions and compliance activities using existing IRS data.

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

The system requires the use of the full SSN and a mitigation strategy is currently not required. No alternative exists currently for the application. The system currently implements the Negative Taxpayer Identification Number (NTIN) service check. This program is aware of and part of the IRS-wide SSN elimination and reduction program.

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

Date of Birth

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

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

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?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Document Locator Number and Transmitter Control Code

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.

SBU/PII data will be used and limited to ACA data elements for conducting Business Operational Reports (BOR) and Integrated Business Analytics (IBA). Business Analytics includes analyzing and performing statistical or business operational reporting on the taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. In support of Legislative requirements, related to 36B (Premium Tax Credit), 5000A (Requirement to Maintain Minimum Essential Coverage), Section 4980H (a) (assessable payment on applicable large employer), ACA-Information Reporting for Employers (6056) and Section 6055 (annual information reporting by health insurance issuers, self-insuring employers, government agencies, and other providers of health coverage).

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

ACA data can be accessed either through SYS 61 BA (Business Optics Enterprise universes) which is connected to the ACA Data Mart or directly from ACA systems (reference Question 11a below). BOR and IBA reports utilize periodic (typically daily or weekly) data from upstream source systems for reporting purposes only. Accuracy, timeliness, and completeness are assumed from the upstream systems. Testing and validation of the reporting logic is completed through independent System Acceptability Testing (iSAT) data validations of the report outputs against database queries. Big Data Analytics (BDA) is a read-only data store that contains core data (both account and return data). It has access to multiple Current Production Environment (CPE) sources including Individual Master File (IMF)/Customer Account Data Engine 2 (CADE2), ACA Compliance Validation (ACV) Correlation, Coverage Data Repository(CDR)/Exchange Periodic Data (EPD), Information Returns Database (IRDB), Business Master File (BMF), Payer Master File (PMF) and Individual Return Transaction File (IRTF) data. A certified copy of ACA data will be stored on the enterprise BDA Greenplum data warehouse. The ACA Data Mart will provide access to a collection of data elements selected from a larger set of data already stored in BDA Greenplum. The ACA Data Mart and ACA System data elements will be used specifically for conducting integrated business analytics. PII will be used to collect only demographic data as it pertains to the ACA and submissions/compliance processes.

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 42.021 Compliance Programs and Projects Files

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: Big Data Analytics

Current PCLIA: Yes

Approval Date: 11/3/2017

SA&A: Yes

ATO/IATO Date: 7/29/2019

System Name: Affordable Care Act Coverage Data Repository

Current PCLIA: Yes

Approval Date: 5/3/2018

SA&A: No

System Name: Integrated Production Model IPM R9.0

Current PCLIA: Yes

Approval Date: 6/6/2019

SA&A: Yes

ATO/IATO Date: 4/1/2015

System Name: Information Returns Data Base (IRDB)

Current PCLIA: Yes

Approval Date: 5/3/2018

SA&A: Yes

ATO/IATO Date: 3/29/2019

System Name: ACA Information Returns (AIR)
Current PCLIA: Yes
Approval Date: 12/21/2018
SA&A: Yes
ATO/IATO Date: 5/22/2019

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?

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

All determination of information is completed through the upstream Submissions & Compliance process and systems with no direct correlation to the SYS 61 BA or ACA Data Mart. This database collects no new information from the taxpayer. Notice of information request would have been covered in the customer's original information filing. In addition, the review being tracked within the database is a legislative requirement within the ACA.

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

No

Why not?

Information is already captured by upstream system and received downstream for analysis purposes only.

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

Data is received from upstream systems. Any corrections would come through the data flow. Information is accessed through Online (OL)5081.

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: Administrator

IRS Contractor Employees

Contractor Users: Read Only

Contractor System Administrators: Read Only

Contractor Developers: Read Only

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

The Business community controls all access to the information using the OL5081 process, through their in place approved processes.

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.

Business Analytics can be covered under Doc. 12829, The General Records Schedule 5.2, Item 020 and GRS 4.2, item 130 because it is relying on extracted data from other repositories. Several of the data supplying repositories are scheduled; IMF (RCS 29, Item 203), BMF (RCS 29, Item 201), PMF (RCS 19, Item 64a). One of the data supplying repositories is unscheduled, CDR. The IRS Records and Information Management Program Office will work with the system owner of CDR on a request for records disposition authority. When approved by National Archives and Records Administration, disposition instructions for CDR inputs, system data, outputs, and system documentation will be

published within the Internal Revenue Manual (IRM) or as part of the Records Control Schedule. Information Sharing Reporting - Analytics & Reporting (ISR-A&R) inherits data retention requirements from upstream systems. When finalized, the Business Unit is proposing to retain data in BA as per business requirement: IRDB six years, IMF/BMF/IRTF three years, PMF six years, CDR three years.

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 capabilities are inherited from the underlying infrastructure components such as EBIP (Business Objects and Tableau), Big Data Analytics (BDA) and Enterprise Informatica Platform BDA.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

9/11/2019

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?

All tests for 2019 have been completed. The System Test Plan documentation will be completed by 09/11/2019. The Internal System Acceptability Testing (iSAT) was completed on 10/28/2018 for Filing Season 2019. Information Sharing and Reporting, like other IRS systems, has to conduct a series of tests to validate the system configuration. Data accuracy

is not only a requirement of the IRS principles; it is part of the Privacy Act and Federal Taxpayer Information protection laws and regulations. In order to protect taxpayer information, the recommendation is to use sanitized data when possible in order to reduce the risk of PII being seen by individuals without a need-to-know and creating an incident. However, there are instances when using live data may be needed. The IRS has established IRM 10.8.8.

SBU DATA USE

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

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

2/24/2017

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Not Applicable

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?

Yes

Describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.

For optimized reporting and analysis, SYS - 61 queries ACA information from the ACA Data Mart (SYS 7.3) and ACA Systems through BOE Universes. SYS 61 - BA analyzes and performs statistical or BOR on taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The ACA Data Mart (SYS 7.3) is built on a BDA/GP appliance using Integrated Production Model, CADE2 and ACV Correlation data. The ACA Data Mart and ACA System data elements will be used specifically for conducting integrated business analytics. PII will be used to collect only demographic data as it pertains to the ACA. The data will be accessible from the ACA Data Mart and other ACA Systems listed in Question 11a and will inherit applicable security controls from the COTS BDA and BOE products since ISR-A&R is considered a Tier 4 system. Members of the ISR-A&R team and the business must gain approvals for access to run reports from SYS 61 BA containing PII and SBU information through the standard OL5081 process.

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