

Date of Approval: **April 13, 2020**

PIA ID Number: **4621**

SYSTEM DESCRIPTION

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

CFO Accounts Receivable Dollar Inventory, CAMS

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?

CFO ARDI Management System, CAMS #1839

What is the approval date of the most recent PCLIA?

9/28/2016

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.

FSGB Financial Services Governance Board

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.

The CFO Accounts Receivable Dollar Inventory Management System (CAMS) provides data files and financial reports to IRS Financial Management personnel that support the preparation and audit of IRS Financial Statements which include but not limited to some of the following: The Business Performance Management System (BPMS), the "Over \$10 Million Dollar" data files, Unpaid Assessments (UA) data files and financial reports, Government Accountability Office (GAO) audit sample data etc.

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 CAMS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer.

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

Social Security Numbers (SSNs) are permissible from Internal Revenue Code (IRC) Section 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

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

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

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.

The IRS Chief Financial Office (CFO) uses both SBU & PII as unique identifiers to reconcile and verify IRS Financial Statement information which ensures the IRS is compliant with significant laws and regulations required by the Federal Financial Management Act (FFMIA) of 1996.

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

CAMS data files and financial reports are independently reconciled and verified by CFO business units regularly to ensure all relevant data files and financial reports are accurate, timely, 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 22.060 Automated Non-Master File

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

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: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 10/30/2018

SA&A: Yes

ATO/IATO Date: 10/3/2019

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2019

SA&A: Yes

ATO/IATO Date: 2/14/2020

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

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

Does the system receive SBU/PII from other sources?

Does the system receive SBU/PII from Taxpayer forms?

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

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?

The IRS notifies all individuals who file tax returns about the authority to collect information by 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?

Since the information is collected from tax forms, the IRS has the legal right to ask for information per Internal Revenue Code 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". A taxpayers response is mandatory under these sections.

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

The IRS CAMS information is used for financial reporting purposes only. The system does not and will not access, correct or redress taxpayer information.

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: Administrator

IRS Contractor Employees

Contractor Users: Read Write

Contractor Managers: Read Write

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

CAMS users have to submit an OL5081 request to access the system. The user is then given access to the data files and reports stored in the shared folders on the server.

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.

CAMS records are scheduled and published in Record Control Schedule 16, Item 18 (Published in IRS Document 12990). CAMS provides the data necessary to run the BPMS application and houses the data and scripts which quickly summarize up to date pre-aggregated output for data analysis through various macros. Additionally, the over \$10 million dollar data files are placed on CAMS which are used to perform monthly updates to the UA database. The annual GAO sample and all supporting data files are placed on CAMS to perform the IRS Financial Audit. Under Job No. N1-58-09-113, the National Archives approved CAMS data for destruction 10 years after audit or sooner if no longer needed for financial, audit, or operational purposes.

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.

The users are monitored by designated OL5081 approvers as noted in the approver audit trail in the OL5081 system report.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

System has been up and running for years in production without problems. There was no test plan when this system was created more than 10 years ago.

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: 50,000 to 100,000

Contractors: Under 5,000

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