

Date of Approval: **June 29, 2020**

PIA ID Number: **5218**

SYSTEM DESCRIPTION

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

Enterprise Case Management, ECM

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?

ECM, PIA # 4318

What is the approval date of the most recent PCLIA?

9/27/2019

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

Were there other system changes not listed above?

Yes

What were those changes?

When we originally submitted PCLIA 4318 it was to just get the process started so we did the enterprise umbrella and identified basic PII/SBU data. Now that we know exactly what PII/SBU data we will capture with our first Release (Release 1 TE/GE EO Customer Support) now we need to update the previous information to now reflect the additional PII/SBU data we plan to capture within ECM.

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

Enterprise Case Management (ECM) Governance Board: ECM reports to the Commissioner's ECM Executive Steering Committee (ESC) which acts as a key forum to provide guidance, facilitate decision making, and encourages cross-organizational collaboration among IRS leadership and impacted stakeholders. The ECM Governance Board, sponsored by Strategic Development Executive Steering Committee (SD ESC), seeks to ensure that investment, program, and project objectives are met; risks are managed appropriately; and the expenditure of enterprise resources is fiscally sound. The ECM Governance Board is more closely involved with management and approves key decisions for the program. Additional governance authority is provided by the Strategic Development ESC. As ECM matures, it is anticipated that the governance structure will continue to evolve accordingly. The ECM program is following the agile path which only has two milestones.

Current ELC (Enterprise Life Cycle) Milestones:

Vision & Strategy/Milestone 0

Project Initiation/Milestone 1

Domain Architecture/Milestone 2

Preliminary Design/Milestone 3

Detailed Design/Milestone 4A

System Development/Milestone 4B

System Deployment/Milestone 5

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 business purpose of this system is to streamline case and workload management processes across the IRS with the goal of improving both the efficiency and effectiveness of taxpayer interactions and IRS service and compliance transactions. The IRS will utilize "out-of-the-box" functionality (with as little customization as possible) provided by a Commercial Off The Shelf (COTS) platform to meet these needs. This system will incorporate a Service-wide solution that optimizes the tools and functions in a COTS product that can support multiple business processes to improve the taxpayer's experience with the IRS. ECM will also consolidate Information Technology (IT) costs and deliver significant savings by minimizing redundancy in multiple legacy case management systems and provide a new operating model for managing and standardizing cases using a single, integrated approach across the Enterprise. The objective of the ECM Program is to provide foundational capabilities to ensure that multiple business processes can be integrated over time. The solution will allow authorized technical and non-technical personnel (with appropriate permissions) to create, configure, and manage workflows and business rules using inherent, out-of-the-box (OOTB) capabilities and functional components. Natural language, graphical user interfaces, and/or wizards will be core to the solution, providing a corporate view of case data generated by key reports (by issue, function, etc.) providing a holistic package of all reference materials, interactions, and activities accessible across the Service to whoever is helping the taxpayer, allowing the IRS to improve taxpayer interactions; thereby, improving customer satisfaction. Additionally, the system will have the ability to scan documents and systemically create a case from the scanned document. Note: ECM will incrementally identify additional PII/SBU data and update the information within the PCLIA as more IRS business processes are incorporated into ECM.

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)

A taxpayer's SSN will be required to manage and conduct account adjustments between the ECM solution and Integrated Data Retrieval System (IDRS) and other systems (Individual Master File (IMF), Business Master File (BMF), etc.)

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. ECM requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. ECM will look for ways to encrypt or mask the data to the extent possible.

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

Mailing address

Phone Numbers

E-mail Address

Standard Employee Identifier (SEID)

Tax Account Information

Centralized Authorization File (CAF)

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

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?

Yes

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

Federal Tax Information List of Data Elements: Business Case ID, Exempt Organization Name, Date, Exempt Organization EIN, Exempt Organization Address, Exempt Organization City, Exempt Organization State, In-Care-Of Name Line, Current Foundation Code, Exempt Organization Zip, Type of Organization, Requester Name (first name last name or entity), Requester Street Address, Requester City, Requester State, Requester Country, Requester Zip, Requester Phone Number, Requester Fax Number, Requester Relationship, Request Type, Technical Referral Indicator, National Taxonomy Exempt Entity (NTEE) Code, Group, Misrouted Mail Indicator, Current Status Code, Issue Code(s), Request Type, e Code(s), Current Status Date, Request Date, Comment Field, Received Date, Date Created, Employee Availability, Establishment Date, Employee Name and ID, Fiscal Year Month (FYM), Status Date, Case Creator, Employee SEID, Re-Opened Indicator, Duplicate Indicator, Return Due Date (RDD), Follow-up Action, Issue Code(s), Closing Code, Follow-up Date, Received Date, Status, Master File Tax (MFT) Code, Date Created, Tax Period Time, Total Time, Group Exemption Number, Expedite Indicator, Re-Opened Indicator, Duplicate Indicator, Media Referral Indicator, Response Letter Number, Ruling Date, Related Case Indicator, Conflict of Interest Indicator

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

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 is used to: Provide foundational capabilities to ensure that multiple business processes can be integrated over time. This PII data is used to identify related tax cases, the ability to make adjustments or changes to an entity's account, to authenticate an entity and for generation of correspondence and documents related to the entity. All information is essential. All SBU/PII is used to support case inventory control, inventory monitoring (i.e., by group and case worker), as well as reporting functions. ECM maintains inventory of cases being resolved for the IRS. No data is redundant or unnecessary.

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

The data received from internal IRS systems is deemed reliable and is validated for accuracy by the system sending the data as described in that system's PCLIA. IRS employees will manually verify the accuracy of information included in the requester's correspondence.

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 24.046 Customer Account Data Engine Business Master File

IRS 22.061 Information Return Master File

IRS 00.333 Third Party Contact Records

IRS 24.030 Customer Account Data Engine Individual 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: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 8/27/2018
SA&A: Yes
ATO/IATO Date: 4/6/2020

System Name: Modified EO-EP Determination System (MEDS)
Current PCLIA: Yes
Approval Date: 3/16/2020
SA&A: Yes
ATO/IATO Date: 12/13/2019

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

System Name: Employee Plans-Exempt Organization Determination System (EDS) PIA #
3176
Current PCLIA: Yes
Approval Date: 1/31/2018
SA&A: Yes
ATO/IATO Date: 1/31/2018

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?

Yes

Please identify the form number and name:

Form Number: 4442 Form Name: Inquiry Referral

Form Number: 4506a Form Name: Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

Form Number: 4506b Form Name: Request for Copy of EO Application

Form Number: 8822 Form Name: Change of Address

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: Enterprise Consolidated Legacy Access System (ECLAS)

Current PCLIA: No

SA&A: No

System Name: Corporate File Online (CFOL)

Current PCLIA: No

SA&A: No

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/12/2019

System Name: Modified EO-EP Determination System (MEDS)

Current PCLIA: Yes

Approval Date: 3/16/2020

SA&A: Yes

ATO/IATO Date: 12/13/2019

Identify the authority

Masterfile - To make an adjustment to an entity account such as a name change or address change. The authority for federal tax administration is Internal Revenue Code sections 6001, 6011, & 6012(a).

For what purpose?

ECM interacts with BMF, Masterfile - To make an adjustment to an entity account such as a name change or address change. MEDS supports timely and accurate processing of applications for Employee Plans (EP) and Exempt Organizations (EO) determination letters as mandated by the Internal Revenue Code (IRC) and Income Tax Regulations.

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?

Yes

Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified

1/28/2020

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

IRS

What is the background check level required for CSP?

High

Is there a breach/incident plan on file?

No

When will Breach/Incident plan be available?

6/30/2020

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

Storage

Transmission

Maintenance

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, consent, and due process are provided in the form/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?

No

Why not?

Notice, consent, and due process are provided in the form/instructions filed by the taxpayer and pursuant to 5 USC.

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

Checks are done to ensure information that is not disclosable is redacted, and that the requestor is authorized to receive information or make requests.

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

Developers: Read Write

IRS Contractor Employees

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

Access to SBU/PII is determined by the roles of the employee and maintained through OL5081 (system access request), which is approved by managers and system administrators. Access in ECM is based on hierarchy, roles and permissions.

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.

All records housed in the ECM system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 9 Information Request Files and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

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

In-process

When is the anticipated date of the SA&A or ACS completion?

8/27/2020

Describe the system's audit trail.

The system will use ESAT. Enterprise Security Audit Trails (ESAT) provides a security auditing tool that allows collection retention and review of Enterprise Security audit events. ECM is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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?

7/6/2020

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?

No activities have been conducted to date. However, IRS Cybersecurity is engaged. All customer configurable security controls are implemented as intended and documented in the ECM System Security Plan (SSP).

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: Under 5,000

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?

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.

ECM will receive system logs, which contains IP Address, Email Address and SEID, from IRS Network devices. Audit Logs and Audit Trails will be captured.

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