

Date of Approval: **June 01, 2020**

PIA ID Number: **5038**

## **SYSTEM DESCRIPTION**

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

Commissioner Correspondence e-trak CC, ECCO, e-trak CC, ECCO

*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?*

Commissioner Correspondence e-trak CC, ECCO PIA 2564

*What is the approval date of the most recent PCLIA?*

5/25/2017

*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.*

AD Compliance Governance Board

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

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 Commissioner Correspondence (CC) and Customer Support Office is responsible for ensuring correspondence addressed to the Commissioner, Deputy Commissioners, Secretary of Treasury, the President and Vice-President; from taxpayers, IRS employees, Congress, Treasury, the White House, Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) receive a response in a timely manner. Our system (e-trak Commissioner's Correspondence) is a tracking system. We do not require SBU/PII information, the information is provided by the taxpayer (it is included within their correspondence) and scanned into the system. This information can and usually does include PII/SBU. The e-trak CC system consists of two modules. The first module provides the IRS leadership and Business Units with the ability to timely and effectively manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, The White House, GAO and TIGTA. The internal Business Units are able to track and monitor internal documents that require a controlled response, and signature packages. The second module mirrors the first module; it tracks complaints against employees housing any information provided in the correspondence. The e-trak application is a commercial off the shelf (COTS) product that was purchased by the IRS; from the vendor Micro Pact. The e-trak application is a web-based data tracking application that offers 'no code customization' meaning that administrators can make configuration changes to the application without requiring code development. Due process is provided pursuant to 26 USC.

## **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)*

The SBU/PII is not relevant and necessary to meet the mission requirement of the system. The system does not require the SBU/PII; the taxpayers voluntarily shares this information in the correspondence which is now scanned into the system. Since the correspondence is now scanned it can contain names, addresses, SSN's, ITINs, email addresses, preparer information, and employee information. Previously before scanning only the name and address was entered into the system. The e-trak CC system provides the IRS leadership and Business Units with the ability to timely and effectively manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, The White House, GAO and TIGTA. The internal Business Units are able to track and monitor internal documents that require a controlled response, and signature packages.

*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. The CC program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 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

Phone Numbers

E-mail Address

Standard Employee Identifier (SEID)

Mother's Maiden Name

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?*

Yes

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

Taxpayer information for balance due, examination status, AGI, FTI, etc. Taxpayers can mail in any kind of information and it is uploaded in the system. Taxpayers can also provide any kind of information regarding complaints against an employee. Due to this, any and all kind of SBU/PII may be contained in the system.

*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)

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.*

The SBU/PII is not relevant and necessary to meet the mission requirement of the systems. The system does not require the SBU/PII; the taxpayers voluntarily shares this information in the correspondence which is now scanned into the system. Since the correspondence is now scanned it can contain names, addresses, SSN's, ITINs, email addresses, preparer information, and employee information. Previously before scanning only the name and address was entered into the system. The e-trak CC system provides the IRS leadership and Business Units with the ability to timely and effectively manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, The White House, GAO and TIGTA. The internal Business Units are able to track and monitor internal documents that require a controlled response, and signature packages.

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

The SBU/PII is not verified by the system for accuracy, timeliness and completeness because it is correspondence from the taxpayer. The e-trak Commissioners CC System module tracks and monitors correspondence addressed to the IRS Commissioner and the two Deputy Commissioners. In addition, it is used by the Business Units to control and track all internal documents requiring controlled responses and signature packages throughout their organizations. The IRS Leadership and Business Units manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, the White House, GAO and TIGTA in a timely and effective manner. Affected parties have the opportunity to clarify or dispute negative information that could be used against them.

## **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 00.001 Correspondence Files and Correspondence Control Files

IRS 34.037 Audit Trail and Security Records

IRS 00.007 Employee Complaint and Allegation Referral 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?*

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.*

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

No

*Why not?*

Any information uploaded in the system is received voluntarily by the submitter. The correspondence is scanned into the system and is uploaded as an attachment into the tracking inventory.

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

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## **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: Administrator



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

All account access to the system is granted through the OL5081 authorization process thus ensuring that authorization is granted from appropriate designated officials and that identifiers are securely distributed to the individuals requesting access. A potential user must submit a request for access via IRS OL5081 to their local management for approval consideration. Users are not permitted access without a signed 5081 form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII data that is required to perform their business function after receiving appropriate approval. E-trak also regularly runs audits to determine accounts that no longer need access to PII or our inactive. Per IRM 10.8.1.5.1.3, after 120 days of inactivity, the user's account will be disabled, but not removed from the system. After 365 days of inactivity, the count will be automatically deleted. Disabled or deleted accounts require that the user go through the OL5081 process to regain access to the system.

## **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.*

Recordkeeping copies of Commissioner Correspondence are scheduled in accordance with Records Control Schedule (RCS) 8, item 14. Correspondence are 7-year records and disposition instructions are published in Document 12990 under RCS 8. The e-trak CC/ECCO System module audit records are maintained for 2 years to support after-the-fact investigations of security incidents. The web server and application/database server auditing is managed at the MITS-30 General Support System (GSS) level.

## **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?*

12/12/2019

*Describe the system's audit trail.*

Treasury/IRS 34.037 IRS Audit Trail and Security Records System; Treasury/IRS 00.007 Employee Complaints and Allegation Referral Record. E-trak CC/ECCO application has full audit trail capabilities. The audit trail assures that those who use e-trak CC/ECCO only have permission to view and use the modules their role allows. The SA prepares and reviews monitoring reports based on Identity Theft and Incident Management (ITIM) established timeframes

## **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)?*

System Test Plan, Unit test Plan, User Acceptance testing, test cases and test scripts. The plans are stored in DocIT. The test cases, test scripts and test plans are generated and stored in Collaborate Lifecycle Management Quality Manager Tool.

*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?*

Create test cases and test scripts for security and privacy requirements. These test cases and test scripts are to validate and verify user access control procedures, ensure strict confidentiality, use of data, and accountability. In addition, e-Trak system is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (ECM) (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: Under 50,000

Contractors: Not Applicable

Members of the Public: Under 100,000

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