Date of Approval: **April 12, 2022**

PIA ID Number: **6790**

SYSTEM DESCRIPTION

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

Custodial Audit Support Tracking System, CASTS

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?

Custodial Audit Support Tracking System, CASTS PIA Number 3987

What is the approval date of the most recent PCLIA?

4/28/2019

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.

Financial Services Governance Board (FSB).

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 Custodial Audit Support Tracking System (CASTS) is used to track information provided to the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments, track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

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).

TINs are how IRS stores tax account information on the master file, the source of the financial audit data. There is currently no way to complete the required GAO financial audit without TINs, such as using some other identifier, because the IRS master file maintains account data by TIN. The CASTS application was designed using the TIN as the primary identifier.

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

> The only way to remove or reduce the use of TINs from the CASTS system would be to redesign the CASTS application and database. CASTS database architecture was designed using TINs as the identifier. It is one of the primary fields used to search for records. The system cannot process a record without the TIN. Due to budgetary constraints the CASTS application and database are not currently scheduled for redevelopment. 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.

> 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
> 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:

> Proprietary data   Business information that does not belong to the IRS.

> 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.

Balance of unpaid taxes & Types of unpaid taxes are examples of Non-PII SBU.

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.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

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

Chief Financial Officer (CFO) employees verify the authoritative data record (Master File) for the GAO financial audit. CASTS is used for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

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 24.030   Customer Account Data Engine Individual Master File

IRS 24.046   Customer Account Data Engine Business Master File

IRS 26.019   Taxpayer Delinquent Account 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: Financial Management Information System (FMIS)
Current PCLIA: Yes
Approval Date: 10/1/2020
SA&A: Yes
ATO/IATO Date: 11/5/2021

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?

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?

This system does not give notice. The notification is provided to the taxpayer at point of tax information transmission to IRS.

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 used only internally for the GAO Financial Audit.

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

Not Applicable. Information is used only internally for the GAO Financial Audit.

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

Developers: Read Only

IRS Contractor Employees

Contractor Users: Read Only

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

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the BEARS process to request 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.

CASTS data is approved as temporary, and system owner is instructed to annually affect a one-time purge of data from files that have been inactive for six years. The National Archives approved these disposition instructions, along with those for system input and output records, and system documentation under Job No. N1-58-07-5. These instructions are published in IRS Document 12990 (formerly IRMs 1.15.8-37) under Records Control Schedule 16 for the Chief Financial Officer, Item 17.

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?

12/16/2021

Describe the system's audit trail.

CASTS is currently working towards a SPLUNK approved audit plan. CASTS is still a legacy application; however, the CASTS team is in the process of replacing the legacy application with a .NET web application. CASTS has an open Plan of Action and Milestone (POAM).

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)?

We store our test documents in DocIt (Web-based Document Management System) and Rational RequisitePro (ReqPro) - Email conformation from Customer acceptance is also stored in DocIt.

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?

Annual Security Control Assessment (ASCA) 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?

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.

8/9/2021

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: Under 50,000

Contractors: Under 5,000

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