

Date of Approval: **June 09, 2022**

PIA ID Number: **7054**

SYSTEM DESCRIPTION

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

Continuing Education Provider Registration and Tracking System, CE-PRATS

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?

PCLIA 4138 Continuing Education Provider Registration and Tracking System, CE-PRATS,
Milestone 4B

What is the approval date of the most recent PCLIA?

8/1/2019

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.

Return Preparers Office

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 Continuing Education Provider Registration And Tracking System (CE-PRATS) is used by Continuing Education (CE) providers to register/renew with the Internal Revenue Service (IRS) continuing education courses to return preparers for IRS CE credit. The system also tracks course reviews done by IRS staff to ensure compliance with IRS CE Provider Standards. This system is developed and maintained by a contractor and resides in Microsoft's Federal Risk and Authorization Management Program (FedRAMP) certified Azure Government cloud platform.

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.)?

No

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

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

No

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.

We also collect a Preparer Tax Identification Number (PTIN) and Employer Identification Number (EIN) at times. Authority for requesting this information comes from Circular 230 Revenue Procedure 2012-12 and section 330 of Title 31 and 31 Code of Federal Regulations part 10.

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)

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.

CE-PRATS is required so the IRS can continue approving/renewing Continuing Education (CE) providers to offer IRS continuing education credit. In order to appropriately register/renew businesses we must have EIN or a PTIN (sole proprietor). In addition, the system accepts uploads of CE records from CE providers by the PTIN and name of the return preparer. This functionality allows us to validate the continuing education preparers/Enrolled Agents/Enrolled Retirement Plan Agents are taking to meet any necessary requirements. The information flows through to the Tax Professional PTIN System (TPPS) so preparers can review their CE in their personal PTIN account.

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

Each data item is validated for accuracy, correctness and completeness as defined in the technical requirements. The technical requirements are documented as the Requirements Traceability Matrix in the Business System Report. The provider must legally affirm the

accuracy, timeliness, and completeness of the data submitted. Then each data element will be reviewed, validated, and approved by a team of IRS employees of the CE department within the Return Preparers Office (RPO).

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 37.111 Preparer Tax Identification Number 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: Tax Professional PTIN System (TPPS)

Current PCLIA: Yes

Approval Date: 3/24/2022

SA&A: Yes

ATO/IATO Date: 5/17/2022

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?

Yes

Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Accepting uploads of CE records from CE providers
Transmission Method: Secure upload via CE-PRATS Account
ISA/MOU: 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?

Yes

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

Yes

Date Certified.

6/21/2016

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

3rd Party

What is the background check level required for CSP?

Moderate

Is there a breach/incident plan on file?

Yes

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Yes

When was the e-RA completed?

8/30/2016

What was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity

Confidence based on Single Factor Identity Validation

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?

CE-PRATS will ensure that the CE provider who wants to register is in the approved list of CE providers and if they check the box that they do not want to be displayed, they will be excluded from the listing.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

CE-PRATS will ensure that the CE provider who wants to register is in the approved list of CE providers and if they check the box that they do not want to be displayed, they will be excluded from the listing.

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

CE-PRATS applications who receive a proposed denial or revocation to participate in the IRS approved CE provider program will get due process rights in the form of an appeal of the decision. A provider will get a first notice within 60 days to respond and a second notice within 30 days to respond and the opportunity to appeal the decision.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and operated; IRS owned, contractor operated; contractor owned and operated).

Contractor Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

IRS Contractor Employees

Contractor Users: Read Write

Contractor Managers: Read Write

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

The RPO will identify authorized IRS personnel; Treasury Inspector General for Tax Administration will identify personnel in its organization that will have access and share that information with the RPO and Customer Support Representatives, their managers, etc.; on the vendor's side will be determined by the vendor. 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 5081 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.

CE-PRATS is scheduled. National Archives and Records Administration has approved Records Control Schedule (RCS) DAA-0058-2016-0001 to be published in Doc. 12990, RCS 11. All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under Internal Revenue Manual 1.15.6.

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 audit trail captures the user identification of any individual that alters data per his/her permissions, the action taken, and a timestamp of when that action occurred. The audit plan complies with IRM 10.8.3 Audit Logging Security Standards.

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)?

Project SharePoint - contains confirmation of successful project exit from Milestone 4B which included ensuring Privacy requirements are met.

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?

Privacy requirements included in Project requirements repository for testing in accordance with ELC processes for a Managed Service. ELC Process defined to include testing of project requirements and Re-usable Program Level Requirements (RPLRs) from Privacy office. In addition, since moving to production the system has been categorized by IRS Cyber Security as FISMA Non-Reportable and undergoes yearly IRS Cyber Security Contractor Site Assessment (CSA) to assess software compliance against all security controls per Publication 4812. Most recent CSA was completed by IRS Cyber Security the week of April 13, 2019. No findings were identified during this assessment.

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: Not Applicable

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