

Date of Approval: 09/08/2025
Questionnaire Number: 2498

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Academic Professional and Corporate Testing System

Acronym:

AP&C

Business Unit

Return Preparer Office

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Academic Professional and Corporate (AP&C) Testing System is a web-based application that is used by tax return preparers who choose to take a certification exam to be certified as Enrolled Agent. The purpose of the AP&C system is to: Register and schedule a tax certification examination, administer the test, and communicate results to the IRS (eTrak Practitioner Module). The system is hosted externally to the IRS and accessed directly on an external site. There is a link to it from IRS.gov.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

The Academic Professional and Corporate Testing System (AP&C) follows a defined privacy lifecycle encompassing collection, use, sharing, storage, retention, and destruction of sensitive data. The system collects PII and SBU from individuals registering for the IRS Special Enrollment Examination (SEE). Data collected includes mailing and email addresses, phone numbers, dates and places of birth, biometric identifiers, and alternative taxpayer ID numbers. Individuals are notified of the collection and consent via on-screen notification and checkbox. Collection is voluntary, but consent is required to proceed with registration. Collected data is used to verify identity, schedule exams, administer tests, and transmit results to the IRS for Enrolled Agent certification. Only authorized users access the data, with roles defined by job function and managed through Active Directory (AD). IRS personnel have read-only access, while vendor users may have read-write or administrator privileges. No SSNs or Federal Tax Information (FTI) are collected or stored. Data is shared only with the IRS eTrak-Practitioner system, per Circular 230, and not with external agencies or third parties. Storage and safeguards include secure contractor-hosted environments, audit logging of events with 90-day online storage and indefinite offline retention, and annual assessments by IRS Cybersecurity. No social media, GPS, or cloud services are used. Retention and disposal follow IRS Records policies and the General Records Schedule (GRS). Records are kept only as long as needed and then securely destroyed. If no defined retention exists, the system works with the IRS Records and Information Management (RIM) program. The AP&C system's lifecycle ensures compliance, minimizes risk, and protects sensitive IRS data.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Biometric Information

Email Address

Name

Other

Telephone Numbers

Please explain the other type(s) of PII that this project uses.

Date of Birth, Other taxpayer identification numbers

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC

Product Information (Questions)

1 Is this a new system?

No

1.1 Is there an approved Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.11 Has the name changed since the prior PCLIA?

No

1.12 What is the System Name on the most recent approved PCLIA?

Academic Professional and Corporate Testing System

1.13 What is the Acronym on the most recent approved PCLIA?

AP&C

1.2 What changes occurred to require this updated PCLIA?

Expiring PCLIA

2 What is the name of the contractor?

Prometric

3 Please provide a contact person for the contractor.

XXXX

4 Please provide the phone number for the contractor.

XXXXXX

5 What is the email address for the contractor?

XXXXXX

6 What is the address for the contractor?

XXX

7 What is the location of the contractor?

XXXXX

8 What is the contract number?

XXXXXX This is the bridge Contracting number the original contracting number is XXXX.

9 What is the length of the contract?

2 years

10 What is the contract start date?

2/29/2024

11 What is the contract end date?

2/28/2026

12 What is the Contracting Officer (CO) name?

Previous CO left the service, and procurement has not assigned a replacement CO yet.

13 What is the CO's email address?

Previous CO left the service, and procurement has not assigned a replacement CO yet.

14 What is the CO's phone number?

Previous CO left the service, and procurement has not assigned a replacement CO yet.

15 Who is the Contracting Officer's Representative (COR)?

XXXXX

16 What is the COR's email address?

XXXXXX

17 What is the COR's phone number?

XXXX

18 What is the IRS business unit procuring the contract?

Return Preparer Office (RPO)

19 What is the business owner contact name?

XXXXXX

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

The Return Preparer Office (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, their managers, etc.; on the vendor's side access 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 vendor utilizes Active Directory (AD) to automate access control to the system and ensure compliance. Each account requires a unique user id and individual accounts are granted level of access through AD. A security administrator is assigned to monitor AD. IRS Cybersecurity assesses all required Access Controls from IRS Publication 4812 during the annual Contractor Security Assessment (CSA). FY2022 CSA was completed in Sept 2022.

21 Are any authorized employees approved for telework?

No

22 Describe the work to be performed, how PII will be used, collected, received, displayed, stored, maintained, or disseminated.

The system in question is the Academic Professional and Corporate (AP&C) Testing System, a web-based application used by tax return preparers to register and schedule for the IRS Special Enrollment Examination (SEE) to become certified as Enrolled Agents. The system supports IRS operations by enabling the scheduling, administration, and reporting of certification exam results. It is hosted externally to the IRS and is accessed via a link on IRS.gov. The Personally Identifiable Information (PII) collected and processed by the system includes:

- Full name
- Mailing address
- Phone numbers
- Email address
- Date of birth
- Place of birth
- Other taxpayer identification numbers (TIN)
- Biometric identifiers (unspecified)
- The information may also include Agency Sensitive Information (classified as SBU - Sensitive But Unclassified)

This PII is collected during the registration and exam scheduling process and is used to verify the identity of individuals taking the Special Enrollment Exam (SEE). On the test date, individuals are required to present identity documents that match the registration data to confirm their identity.

PII is:

- Collected directly from individuals registering for the exam.
- Received through the online registration portal hosted externally.
- Displayed to users for confirmation during registration and testing.
- Stored and maintained within the system for the purposes of verifying identity and supporting IRS certification processes.
- Disseminated only to the IRS system eTrak Practitioner Module, under the authority of Circular 230, for the purpose of certifying Enrolled Agents. No dissemination to other federal agencies, IRS contractors, or third parties is indicated.

The system does not collect Social Security Numbers (SSNs) or Employer Identification Numbers (EINs), but it does collect Other Taxpayer Identification Numbers as needed for identity verification. The system is governed by a current Privacy Civil Liberties Impact Assessment (PCLIA) and falls under SORN number 37.009 for Enrolled Agent records. No tax or employee forms are received, and there is no collection of Federal Tax Information (FTI). Audit logs are in place to track access and ensure accountability, and the system undergoes regular Contractor Security Assessments (CSA) to verify compliance with IRS standards.

23 Provide a clear, concise reason why the contractor will use the PII, the benefit to IRS, and how the information will be used.

PII is collected to verify the identity of individuals who take the Special Enrollment Exam. On the test date, the individual is required to show the necessary identity documents that correspond with the test registrant proving they are indeed the individual who has scheduled the test.

24 Please indicate the location where the work will be performed, and how the data will be processed, stored, and secured.

The Academic Professional and Corporate (AP&C) Testing System is an externally hosted web-based application that supports the IRS Enrolled Agent certification program. The work will be performed by a contractor-owned and operated entity, with responsibilities for managing the system, including processing, storing, and securing sensitive data.

Location of Work:

- The system is hosted externally to the IRS but is accessible via a secure link from IRS.gov.
- The contractor operates and manages the system remotely, and work related to the processing and management of data is carried out at contractor-controlled facilities.
- Access to the system by IRS personnel is read-only and limited to users and managers, while contractor employees (including system administrators and developers) have full read/write and administrative access.

Data Processing:

- Data is processed to support the registration, scheduling, administration, and result communication for the IRS Special Enrollment Exam (SEE).
- Collected PII (such as names, addresses, phone numbers, DOB, and other taxpayer identification numbers) is used to verify registrant identity, schedule exams, and transmit results to the IRS.
- The data is also used to maintain exam history and status for certification tracking.

Data Storage:

- Data, including audit logs, is stored electronically within the contractor's infrastructure.

- Audit logs retain at least 90 days of data online, with indefinite offline storage.
- The system does not process, collect, or store Federal Tax Information (FTI).

25 Is any data accessed, processed and/or stored outside the United States or US Territories?

No

26 Describe the procedures for agency oversight on contractor, access, storage, and destruction of PII, disclosure awareness training and incident reporting.

The IRS exercises direct oversight of the contractor-operated Academic Professional and Corporate (AP&C) Testing System to ensure full compliance with federal privacy, security, and operational policies concerning the handling of Personally Identifiable Information (PII).

Agency Oversight of Contractor Activities:

1. Access Control:

- o IRS users have read-only access to the system.
- o Contractor personnel are granted role-based access, restricted by Active Directory (AD) authentication and based on their job functions.
- o Access is reviewed and controlled according to the principle of least privilege to minimize exposure of PII.

2. Audit Logging and Monitoring:

- o The contractor system maintains comprehensive audit trails that log access, changes, and other significant actions related to PII.
- o Audit logs are monitored for anomalous behavior and are retained online for 90 days and offline indefinitely for forensic and compliance purposes.
- o IRS Cybersecurity conducts a Contractor Security Assessment (CSA) annually, which evaluates audit controls, access management, data protection, and incident response procedures.

3. Storage and Destruction of PII:

- o All PII is stored within contractor-managed infrastructure, with safeguards in place to prevent unauthorized access or data leakage.
- o Destruction of PII follows IRS policies and NIST standards for media sanitization, ensuring that data is rendered unrecoverable when no longer needed.
- o The system does not use cloud storage and ensures that data remains within CONUS (Continental United States) facilities.

4. Disclosure and Awareness Training:

- o Contractor personnel undergo mandatory annual privacy and security training, including modules on handling of PII, disclosure limitations, and data protection protocols.
- o Awareness training also includes guidance on recognizing and reporting potential or actual data breaches, phishing attempts, and improper system use.

5. Incident Reporting:

- o Any suspected or confirmed data breach involving PII is required to be immediately reported to the IRS using established communication protocols.
 - o The contractor must follow IRS incident response procedures and cooperate fully with any investigation, mitigation, or recovery efforts.
 - o The incident response plan includes provisions for containment, notification, root cause analysis, and implementing corrective actions.
6. Contractual Obligations and Oversight:
- o The contractor is subject to oversight through binding legal agreements that incorporate IRS security, privacy, and performance standards.
 - o These include compliance with:
 - * IRS Publication 4812 (Contractor Security Controls)
 - * OMB Circular A-130
 - * NIST SP 800-53 security controls
 - * The Privacy Act of 1974 and applicable IRS SORNs (e.g., 37.009 for Enrolled Agents)

27 If applicable, what is the IRS PCLIA Number for the system that is providing the information associated with this contract?

7336

28 Are you receiving only the data that is needed to accomplish the task?

Yes

29 From what sources are you obtaining data (other than the IRS) to fulfill this contract?

Data is collected directly from the individual when they register for the Special Enrollment Examination (SEE) through the AP&C Testing System. The system does not obtain data from other government agencies, external databases, or third-party sources. All Personally Identifiable Information (PII), such as name, address, phone number, date of birth, and Taxpayer Identification Number (TIN), is self-reported by the registrant during the registration process.

30 Do you have subcontractors who work on the contract?

No

31 Does this system use Artificial Intelligence (AI)?

No

32 Does the system use cloud computing?

No

33 Who owns and operates the system (IRS Owned and Contractor Operated, Contractor Owned and Operated)?

Contractor Owned and Contractor Operated (COCO)

34 Identify the roles and their access level to the PII data. Indicate whether background investigations are complete or not.

Roles and Access Levels to PII:

1. Contractor System Administrators

Access Level: Full Read/Write access to all system components, including PII.

Functions: System configuration, data management, troubleshooting, and security administration.

Background Investigation: Yes, background investigations are completed.

2. Contractor Developers

Access Level: Read/Write access, particularly for testing, maintenance, and updates to the system.

Functions: Code changes, feature deployment, and support.

Background Investigation: Yes, background investigations are completed.

3. Contractor Users/Operators

Access Level: Role-based access to view or process PII as needed to support exam administration, scheduling, and registration services.

Functions: Handle registrant inquiries, verify identity, assist with scheduling or exam logistics.

Background Investigation: Yes, background investigations are completed.

4. IRS Users and Managers

Access Level: Read-only access.

Functions: Monitor and retrieve test taker information and results for Enrolled Agent certification tracking.

Background Investigation: Yes, as required by IRS employment policy, background checks are complete.

Additional Safeguards:

All access is enforced through Active Directory (AD) and is role-based, ensuring that users can only access the minimum amount of data necessary for their job.

Access is logged and audited routinely.

No other roles (e.g., contractors outside the core team or third parties) are granted access to the PII.

35 Describe the system's audit trail in detail.

The system's audit & accountability Policy & Procedure is described in the Audit Trail Policy. Vendor uses an Audit Log which tracks the event, time stamp, and the source of the event. Audit log stores 90 days' worth of online log files and indefinite offline. Vendor uses HPE Insight to provide alerts when audit records stop recording. The policies highlight that Prometric staff review the collection of audit log information. The Audit Log Manager provides highlights and report generation. All audit events are recorded with timestamps. The audit log configuration restricts access to appropriate personnel to view audit logs. No Federal Tax Information (FTI) is created, processed, or stored by the system. All audit security controls are assessed on site by IRS Cybersecurity each year during the Contractor Security Assessment (CSA). The most recent CSA for FY2024 was completed in May 2024 and identified that all audit security controls are

currently being met with no findings identified. CSA results for all vendor audit controls available upon request.

36 Does this system use, or plan to use SBU Data in a non-production environment?

No

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

Prometric

Incoming/Outgoing

Both

Transfer Method

Kiteworks

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 37.111 - Preparer Tax Identification Number Records

Describe the IRS use and relevance of this SORN.

Preparer Tax Preparer Identification Number (PTIN) Records

SORN Number & Name

IRS 37.009 - Enrolled Agent and Enrolled Retirement Plan Agent Records

Describe the IRS use and relevance of this SORN.

We use the records to determine eligibility for the enrolled agent credential and the annual filing season program.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Tax Practitioner Enrollment, Professional Responsibility & Agent Practices

What is the GRS/RCS Item Number?

11 Item 17

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Competency and Standards Files, Files consist of Work Breakdown Structures (WBS), test-related records, copies of contract documents for the outside vendors who develop and administer the Registered Tax Return Preparer testing program, Enrolled Agent Special Enrollment Examination (EA-SEE) program, and Enrolled Retirement Plan Agent Special Enrollment Examination (ERPA-SEE) program. Also included are files of individuals who applied for the tests.

What is the disposition schedule?

Cut off at the end of the processing year. Destroy when no longer needed for administrative, legal, audit, or other operational purposes but not later than 1 year after cutoff:

Data Locations

What type of site is this?

System

What is the name of the System?

Prometric's internal secure system - SecureShare2

Please provide a brief description of the System.

Prometric posts a monthly Excel file of aggregate survey results to SecureShare2 an internal secure system. IRS has access and logs in to download the Excel spreadsheet.