Date of Approval: 05/01/2024 Questionnaire Number: 1193

Basic Information/Executive Summary

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

Embedded Quality Review System - Field (EQRS-F)

Business Unit

Small Business and Self Employed

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 Embedded Quality program provides a tool for managers and quality reviewers to assess performance via the Embedded Quality Review System-Field (EQRS-F). EQRS-F is comprised of two main modules: NQRS (National Quality Review System) for non-evaluative organizational reviews and Embedded Quality Review System (EQRS) for evaluative/non-evaluative managerial performance reviews. The database contains information from evaluative reviews conducted by managers and organizational quality reviews conducted by the national review staff. EQRS-F integrates data from the Integrated Collection System (ICS), the Automated Insolvency System (AIS), and the Examination Returns Control System (ERCS). The ICS/AIS/ERCS extracts reduce the burden for Field Compliance managers and the National Quality Review staff by eliminating the need for managers and reviewers to input data elements currently available on ICS/AIS/ERCS when performing reviews. The EQRS-F application contains privacy information in the form of Taxpayer Identification Numbers (TINs), taxpayer names and employee performance data.

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).

EQRS-F protects and minimizes PII/SBU data across the information system lifecycle. PII data is limited to the elements listed in the PCLIA - Names, SSNs, EINs, Email address, SEIDs, IP addresses and limited Tax Account Information. SBU/PII data is not used in development, test, or training environments. EQRS has limited the use of social security numbers and is not an external facing system that collects SSNs or other PII from taxpayers. TIN/SSNs are needed to track the individual taxpayer case reviews conducted by the managers and quality review staff. Access to TIN/SSN data is limited based on the user's position in the organization and on a need-to-know basis. Managers can retrieve TIN/SSN data for their employee's cases within their span-of-control. Access to TIN/SSN data by quality review staff is limited to users based on a need to know. Quality review staff are conducting reviews of the actions taken by Collection, Examination, and Specialty Examination employees on taxpayer cases. We have masked the display of TINS/SSNs in the application to the extent possible. We do not have any further plans to eliminate TIN/SSNs.

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

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII about individuals for Bank Secrecy Act compliance - 31 USC

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

PII for personnel administration - 5 USC

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

- 1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
 No
- 1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

System/Application

- 1.35 Is there a data dictionary for this system? Yes
- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. PII and SBU data is input by the manager and national quality review staff during their case reviews. Also, to minimize input errors some PII/SBU data is populated into the system from an extract file from the Integrated Collection System (ICS), the Automated Insolvency System (AIS), and the Examination Returns Control System (ERCS). The ICS/AIS/ERCS extracts reduce the burden for Field Compliance managers and the National Quality Review staff by eliminating the need for managers and reviewers to input data elements currently available on ICS/AIS/ERCS. Access to PII and SBU data is limited based on location in the organization and permission level. Managers can generate Individual Review Feedback Reports that document employee performance and contain PII/SBU data. Quality reviewers can generate an Individual View of their DCI which contains PII data.
- 1.4 Is this a new system?

No

- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number?
- 1.7 What are the changes and why? ASCA finding SORN do not match.
- 1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

 210372
- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution

- 1.95 If this system has a parent system, what is the PCLIA Number of the parent system?
- 2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

Not Applicable

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Management Level Governance Board (MLGB)

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

- 3.6 Does this system interact with the public through a web interface?
- 3.7 Describe the business process allowing an individual to access or correct their information.

EQRS-F is an internal-facing web-based application that does not extend outside the boundaries of the IRS network. PII data in the EQRS-F application is not used for legal or administrative action with a taxpayer. It is just used to evaluate case quality by the manager and for national review purposes. Due process will not apply to this application for taxpayers. Due process for employees will follow the normal performance management process outlined in the Internal Revenue Manual (IRM) and National Agreement. The system ensures "due process" by allowing affected parties (IRS employees) to respond to any negative determination, prior to final action. All EQRS-F data comes from managerial reviews of employees' work. The employee can explain, refute, or otherwise respond to the data via the Dispute Resolution process (part of the 2019 National Agreement and IRM 6.771.1). The system also has an option to remove the data and exclude it from an employee's performance report.

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

IRS Owned and Operated

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Users - Read and Write; Managers - Read and Write; System Administrator - None; Developers - Read Contractors - N/A

4.51 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

More than 100,000

4.52 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable". Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".

More than 10,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

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

The EQRS-F system utilizes the standard IRS online access application to document approvals for access. A potential user must submit a request for access to their local management for approval. Data access is granted on a need-to-know basis. Users are only granted access or privileges that are required for the user to perform their job functions. Specific permission levels are assigned by the System Coordinators prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. As part of the annual recertification of the BEARS process, managers are required to validate that their employees still need access to the system. The application restricts access to PII data based on the user's permission level and organization. Managers are only able to access PII data within their chain of command.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

None

5.2 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Automated Insolvency System

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Examination Returns Control System (ERCS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Collection System

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Totally Automated Personnel System (TAPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN. EQRS-F collects audit trail records

SORN Number & Name

IRS 00.008 - Recorded Quality Review Records Describe the IRS use and relevance of this SORN.

Quality review records for Exam and Collection

SORN Number & Name

IRS 26.012 - Offer in Compromise Files

Describe the IRS use and relevance of this SORN.

EQRS-F contains offer in compromise files as it relates to the quality/case review.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

EQRS-F contains taxpayer delinquent account files as it relates to the quality/case review.

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

EQRS-F receives Exam data ERCS

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

EQRS-F contains taxpayer delinquent investigation files as it relates to the quality/case review.

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

EQRS-F receives data from Totally Automated Personnel System

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.

EQRS-F contains business taxpayer information as it relates to the case/quality review.

SORN Number & Name

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

EQRS-F contains records related to lien discharge and subordination as it relates to case/quality review.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

EQRS-F contains individual taxpayer information as it relates to the employee case review.

SORN Number & Name

IRS 42.002 - Excise Compliance Programs

Describe the IRS use and relevance of this SORN.

EQRS-F contains Excise data as it relates to quality/case reviews.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GRS 2.2 - Employee Management Records

What is the GRS/RCS Item Number?

GRS 2.2 (070)

What type of Records is this for?

Paper

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

Employee Performance file system records.

What is the disposition schedule?

Destroy no sooner than 4 years after date of appraisal.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 21 Strategic Planning Division

What is the GRS/RCS Item Number?

RCS 21 (#17)

What type of Records is this for?

Electronic

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

National Quality Review System (NQRS) Master Data Files

What is the disposition schedule?

AUTHORIZED DISPOSITION - Delete/Destroy 6 years after close of reporting year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 31 Customer Service

What is the GRS/RCS Item Number?

RCS 31 - 10c

What type of Records is this for?

Electronic

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

Embedded Quality Review System (EQRS) Master Data Files

What is the disposition schedule?

AUTHORIZED DISPOSITION - Delete/Destroy 3 years after close of reporting year.