Date of Approval: 09/27/2024 Questionnaire Number: 1473

## **Basic Information/Executive Summary**

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

Specialist Referral System

Acronym:

**SRS** 

**Business Unit** 

Large Business and International

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 Specialist Referral System (SRS) allows IRS Revenue Agents to enter referrals to request specialists to examine specific issues as part of an audit team.

## **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 sensitive data is used as taxpayer identifiers and FTI is used to determine if a specialist assignment is appropriate. The information is stored on an encrypted SQL servers and only accessible by those with a valid need to access. Data is removed in accordance with IRS retention policies.

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

Address

**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)

Tax ID Number

**Telephone 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 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)?
- 1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

System

1.35 Is there a data dictionary for this system?

No

- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. CADS/Discovery data (SEID, name, manager) is populated when a user creates a new referral in SRS. SRS data is uploaded into the IRS IBMIS reporting system.
- 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?

PCLIA is expiring 9/8/2024. Updating PCLIA to include additional PII items, correcting SORNS, and updating contacts/personnel.

- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution
- 2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Risk Inventory Control Board (TMSP-LBI-BAR - Home (sharepoint.com)

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.

A user would email the system administrator at \*SRS, and the administrator would update the information.

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

IRS Owned

- 4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
- 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".

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".

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?

Revenue Agents creating referrals in SRS, only have access to the PII/SBU contained in the referrals they create. Specialist Managers and Specialists only have access to the referrals and the PII that they contain that are directly assigned to them - Managers are assigned referrals based on a geographic routing process, and Specialists are specifically assigned to referrals by their managers.

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?

There currently is an open POAM for security weaknesses identified by a Guardium scan. The IT AD group is currently working to mitigate the outstanding issues.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

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
Discovery/CADS
Incoming/Outgoing
Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

### **Interface Type**

IRS Systems, file, or database

Agency Name

**IBMIS** 

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

# **Systems of Records Notices (SORNs)**

### **SORN Number & Name**

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

SRS contains specialist referrals for income tax compliance exams

#### **SORN Number & Name**

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

SRS retains information related to the assignment of a specialist to an exam, these are exam administrative files

#### **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

SRS provides an audit trail of the selection and assignment of a specialist to be assigned to an exam

#### **SORN Number & Name**

IRS 42.017 - International Enforcement Program Information Files

Describe the IRS use and relevance of this SORN.

SRS contains referrals for international tax compliance exams.

#### **SORN Number & Name**

IRS 42.002 - Excise Compliance Programs

Describe the IRS use and relevance of this SORN.

SRS contains referrals for Excise tax compliance exams.

### **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Job No. N1-58-09-73, approved 2-2-2010

What is the GRS/RCS Item Number?

Records Control Schedule (RCS) Document 12990 under RCS 23 for Tax Administration - Examination, Item 82

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. SRS recordkeeping copies of referred cases are approved for destruction 10 years after the close of the referred case

What is the disposition schedule?

SRS is currently updating the disposition schedule since records have just recently reached the age at which they no longer need to be retained according to the applicable records retention schedule

### **Data Locations**

What type of site is this?

System

What is the name of the System?

Specialist Referral System

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://srs.web.irs.gov/

Please provide a brief description of the System.

The Specialist Referral System (SRS) allows IRS employees to enter referrals to request a Specialist to examine specific issues as part of an audit team. Referrals are referred by a Specialist Manager who accepts or rejects the cases. If a case is accepted, it is turned over to a Specialist to resolve the problem identified in the referral. The SRS application automates the audit referral request process for Large Business & International (LB&I), Small Business/Self-Employed (SB/SE), Wage & Investment (W&I), Tax Exempt and Government Entities (TE/GE), Fraud Enforcement Agents and Collections Specialists. Agents and auditors can generate a referral request online which will automatically notify the appropriate Specialist Manager for the request. The application is totally electronic and provides SRS

management personnel with the capability to generate several customized reports.

What are the incoming connections to this System?
Discovery/CADS

What are the outgoing connections from this System? IBMIS