

Embedded Quality Review System (EQRS) - Privacy Impact Assessment

PIA Approval Date - April 21, 2008

Requested Operational Date

EQRS is currently in the operational phase in accordance with the system development life cycle (SDLC) as defined in the National Institute of Standards and Technology (NIST) Special Publication (SP) 800-18. EQRS has been deployed since October 2002.

EQRS System Overview

The Embedded Quality Review System is comprised of two main sub-applications (NQRS & EQRS). NQRS (National Quality Review System) stores data on non-evaluative quality review of IRS processes and products, while EQRS (Employee Quality Review System) stores data on evaluative/non-evaluative managerial review of IRS employees. Reports can be generated in the application for planning, training, and evaluative purposes and for identifying problems and trends within a product line. The reports are also used to improve the quality process. Managers utilize the application to track employee performance and identify training needs.

Systems of Records Notice (SORN)

- Treasury/IRS 24.046, CADE Business Master File (BMF)
- Treasury/IRS 24.030, CADE Individual Master File (IMF)
- Treasury/IRS 36.003, General Personnel and Payroll Records–
- Treasury/IRS 34.037, IRS Audit Trail and Security Records System
- Treasury/IRS 26.016, Returns Compliance Programs (RCP)
- Treasury/IRS 26.019, Taxpayer Delinquent Accounts (TDA) Files including subsystems: (a) Adjustments and Payment Tracers Files, (b) Collateral Files, (c) Seized Property Records, (d) Tax SB/SE, W&I, LMSB Waiver, Forms 900, Files, and (e) Accounts on Child Support Obligations Treasury/IRS 26.020, Taxpayer Delinquency Investigation (TDI) Files

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

Taxpayer

- The Taxpayer Identification Number (TIN)
- Master File Tax code (MFT)
- Tax Period
- IRS Received Date

Employee

- Reviewer Number (limited selection)
- Employee Name (limited selection*)
- Employee Standard Employee Identification (SEID)
- Organization Code (generated by employee name), and
- Input By Number (SEID).

*Data access is limited to employees under the login person's organization only.

Audit Trail Information

- The application database auditing captures user login as well as data access and modification by employee's SEID.
- The Web server uses access logs to capture user login, logout and IP address information.
- EQRS has built-in auditing that records Data Collection Instruments (DCIs) accessed by date and employee's SEID.

Other

- System-generated unique DCI Number,
- Product Line (limited selection),
- Contact Recording
- Contact ID,
- Case Type (limited selection),
- Length of Call,
- WRAP (Workforce Research & Analysis Program) Time,
- Review Date,
- Closing Date,
- OFP Code, and
- Attribute Codes.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

IRS: A weekly extract file from Enterprise Telephone Data (ETD) is loaded into the EQRS database for call volume data. The data elements include Site Name, Application Number, Volume, and Volume Date.

Taxpayer: The TIN, MFT, Tax Period, IRS Received Date are collected or recorded from taxpayers during their IRS telephone contact or correspondence.

Employee: The Reviewer Number, Employee Number, Employee Name, Input by Number, Product Line, Case Type, Length of Call, WRAP Time, Review Date, Closing Date, OFP Code and Attribute Codes are collected from the employee.

Other Federal Agencies: None – No Federal Agency other than IRS provides data for use in the system.

State and Local Agencies: None – No State or Local Agencies are providing data for use in the system.

Other third party sources: None – No third party sources are providing data for use in the system.

3. Is each data item required for the business purpose of the system? Explain.

Yes. Each item is required to complete the review of actions taken by the tax examiner or customer service representative.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Data is not collected from sources other than IRS records and the taxpayer. The data is considered accurate, timely, and complete.

5. Is there another source for the data? Explain how that source is or is not used.

No. There is no other source for the data.

6. Generally, how will data be retrieved by the user?

Data is retrieved by users in a report format from canned or ad hoc reports using begin and end date criteria along with other data filters.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Data is retrievable by Reviewer Number, Date of Review, Employee Name and Employee SEID. Data is not retrievable by taxpayer TIN.

A user cannot download the TIN to a PC for spreadsheets. When a user is selecting DCI fields for ad hoc reports, the TIN field is not available as an option to select.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Managers, Quality Staff Employees, HQ Analysts, Computer System Administrators (CSA), and the Programmers will have access to the data in the system. The users are quality reviewers and/or management officials. With the exception of leads, their employees do not input anything into the system or have access to the system.

Role and Permission Level of EQRS Users

Role: Assistor/Employee

Permission Level: 0

User Definition: No system login or access.

Role: Office Assistant/Clerical

Permission Level: 1

User Definition: Input/Edit limited to own org assignment plus additional orgs and applications assigned. Input cut-off is 45 days from Review Date. View DCI and individual employee reports only, no cumulative employee reports. Org reports limited to own org assignment plus additional orgs assigned. Department/Territory level and above reports nationwide. Ad hocs to employee level in own org and department/territory level in other orgs. No maintenance abilities.

Role: Leads/Technical Leads

Permission Level: 2

User Definition: Input/Edit limited to own org assignment plus additional orgs and applications assigned. Input cut-off is 45 days from Review Date. View DCI and individual employee reports only, no cumulative employee reports. Org reports limited to own org assignment plus additional orgs assigned. Department/Territory level and above reports nationwide. Ad hocs to employee level in own org and department/territory level in other orgs. No Ad-Hoc Bucket Count Reports. No maintenance abilities. Must also be able to be monitored as an employee.

Role: Front Line Managers

Permission Level: 3

User Definition: Input/edit limited to org assignment plus additional orgs assigned. Input cut-off is 45 days from Review Date. Reports down to individual employee level within own org plus additional orgs assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Role: Application Managers

Permission Level: 4

User Definition: Input/edit limited to org assignment and application plus additional orgs assigned. Input cut-off is 45 days from Review Date. Reports down to individual employee level within own org plus additional orgs and applications assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Role: Department Managers

Permission Level: 5

User Definition: Input/edit for own department plus additional orgs assigned. Input cut-off is 180 days from Review Date. Reports down to individual employee level within own department plus additional orgs assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Role: Operation/Territory Managers

Permission Level: 6

User Definition: Input/edit for own operation/territory plus additional orgs assigned. Input cut-off is 180 days from Review Date. Reports down to individual employee level within own operation/territory plus additional orgs assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Role: P&A Analysts

Permission Level: 7

User Definition: No input/edit abilities. Reports down to employee level for own directorship. Department/Territory level and above reports nationwide. No maintenance abilities.

Role: Quality Staff

Permission Level: 8

User Definition: No input/edit abilities. Org and ad hoc reports for all levels within directorship down to team. Department/Territory level and above reports nationwide. No maintenance abilities.

Role: Quality Managers

Permission Level: 9

User Definition: Input/edit limited to own team plus additional orgs assigned. Input cut-off is 45 days from Review Date. Reports down to employee level for own directorship. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Role: HQ Personnel

Permission Level: 10

User Definition: No input/edit abilities. Department/Territory level and above reports nationwide. No DCI Number or Employee Name on Ad Hoc Reports. No maintenance abilities.

Role: HQ Personnel - employee access needed

Permission Level: 11

User Definition: No input/edit abilities. Reports down to employee level for own BOD. Department/Territory level and above reports nationwide. No maintenance abilities.

Role: Site SSC

Permission Level: 12

User Definition: Input/edit for own directorship. All reports access for all levels of own directorship. Department/Territory level and above reports nationwide. Maintenance abilities for assistants and users in own directorship.

Role: EQ Support Team

Permission Level: 13

User Definition: Input/edit enterprise wide. All reports for all levels of enterprise. Maintenance abilities for enterprise. Ability to grant Change Site permissions.

Role: OJI

Permission Level: 14

User Definition: Input/edit limited to own org assignment plus additional orgs assigned and Non-Evaluative Other and Non-Evaluative Targeted and Non-Evaluative Test Call review categories. Input cut-off is 45 days from Review Date. View DCI and individual employee reports only for the non-evaluative review types. Cumulative employee reports on non-evaluative review types only. Org reports limited to own org assignment. Department/Territory level and above reports nationwide. Ad hocs to employee level in own org and Department/Territory level in other orgs. No Ad-Hoc Bucket Count Reports. No maintenance abilities. Must also be able to be monitored as an employee.

Role and Permission Level of NQRS Users

Role: HQ Personnel/Product Line Analysts

Permission Level: 1

User Definition: Input/Edit reviews for designated SPRGs nationwide. Input/Edit cut-off is 90 days after end of reporting period. National and local reports nationwide (all sites, all SPRGs). No maintenance abilities. Input/Edit Volumes for designated SPRGs up to 90 days.

Role: Centralized National Reviewer

Permission Level: 2

User Definition: Input of national (not local) reviews for designated SPRGs for all sites nationwide. Edit ability for own reviews only. Edit cut-off is 7 days after end of reporting period. National (not local) reports nationwide for completed reviews (all sites, all SPRGs). No maintenance abilities.

Role: Multi-site Reviewer

Permission Level: 3

User Definition: Input/Edit of national reviews for own directorship for designated SPRGS. Input/Edit of local reviews for own directorship for designated SPRGS. National and local designated SPRGS may differ. Edit cut-off is 7 days after end of reporting period for National review. Input volumes for directorship (designated SPRGs). Volume Input/Edit period begins the day after the end of the reporting period plus 10 days. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for directorship only. No maintenance abilities.

Role: Site Reviewer

Permission Level: 4

User Definition: Input/edit of national reviews for own site for designated SPRGS. Input/edit of local reviews for own site for designated SPRGS. National and local designated SPRGS may differ. Edit cut-off is 7 days after end of reporting period for National review. Input volumes for site (designated SPRGs). Volume Input/Edit period begins the day after the end of the reporting period plus 10 days. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for site only. No maintenance abilities.

Role: Local Reviewer

Permission Level: 5

User Definition: Input/edit of local reviews for own site only. Designated SPRGS. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for own site only. No maintenance abilities.

Role: Centralized National Reviewer Lead

Permission Level: 6

User Definition: Input/edit of only national reviews for all sites nationwide. Designated SPRGS. Input/Edit cut-off is 90 days after end of reporting period. National (not local) reports nationwide (all sites, all SPRGs). No maintenance abilities.

Role: HQ Data Reader

Permission Level: 7

User Definition: No input/edit abilities. National and local reports nationwide for completed reviews (all sites, all SPRGs). No maintenance abilities.

Role: Data Reader

Permission Level: 8

User Definition: No input/edit abilities. National reports nationwide for completed reviews. (all sites, all SPRGs). Local reports for own directorship. No maintenance abilities.

Role: NQ Support Team

Permission Level: 9

User Definition: NQRS ONLY. Input/edit enterprise wide. No Input/edit cut-off. National and local reports nationwide (all sites, all SPRGs). Maintenance abilities for enterprise. Input/Edit Volumes.

Role: Quality Manager

Permission Level: 10

User Definition: No input/edit abilities. National and local reports nationwide for completed reviews (all sites, all SPRGs). No maintenance abilities. National Review Management Reports for designated reviewers at the manager's directorship sites.

9. How is access to the data by a user determined and by whom?

Access to the data is determined by the manager based on a user's position and need-to-know. A user's access to the data terminates when it is no longer required. Criteria, procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules in Online Form 5081, Information System User Registration/Change Request.

The user's access is restricted. Managers do not have the ability to view data on employees who are not under their supervision. Also, a user's access to data is based on (and limited by) the permission level granted to the user.

The application has been developed and is maintained by IRS employees. There are no contractors who have access to either the development or the production environments.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared. If NO, continue to Question 12.

Yes. A weekly extract file from ETD is loaded into the EQRS database for call volume data. The data elements include Site Name, Application Number, Volume, and Volume Date.

EQRS makes available a summary file to Business Performance Management System (BPMS) and Enterprise Telephone Data Warehouse (ETD) who retrieve the data for reporting purposes within their respective systems. The data does not identify taxpayers or employees, but contains weighted summaries (percentages) of overall product line performance.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Yes

12. Will other agencies provide, receive, or share data in any form with this system?

No other agencies will share data or have access to the data in this system other than TIGTA and GAO as part of their official oversight responsibilities.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Please see IRM 1.15.6, Records Management. The project will execute the steps below in the following order to eliminate data at the end of the retention period:

A: Ensure that backups on the database have been completed.

B: After verification of a database backup, the records to be eliminated from the database will be selected and stored in a flat file on the production system, where only the System Administrator will have access.

C: Once the creation of the flat file is completed, the records that were stored in the flat file will be deleted from the database.

D: The flat file will be physically removed from the production system thirty days after creation.

All EQRS data has been maintained since the system was placed into production in 2002. As the audit records are included in the system data files, these data files will be retained for five (5) years for product review data (NQRS) and seven (7) years for managerial data (EQRS) to meet IRS retention requirements.

14. Will this system use technology in a new way? If "YES", describe.

No. EQRS will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

Yes. The system provides the capability to identify, locate, and monitor/review employees for training and evaluative purposes only.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

Yes. The system provides the capability to identify, locate, or monitor individual employees or groups of employees. Reports are generated by Organization Code for training purposes.

Access to the EQRS is controlled by the System Administrator. The manager will request a user be added. They must fill out Form 5081, Information System User registration/Change Request, to request access to the System. The System Administrator determines to which group and menu the user will have access. UNAX training is also provided to inform users of the statutory rules governing and the IRS' policy on unauthorized access and inspection of records by IRS employees.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.

EQRS is designed to facilitate a required manual process. There is no disparate treatment of individuals or groups.

Review conducted for product review is selected based using an algorithm for random selection.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

All data comes from managerial or product reviews of employee work. The manager visually inspects any defects cited. The employee has the opportunity to explain, refute, or otherwise respond to the data via a Dispute Resolution Panel. The system also has an option to remove the data and exclude it from employee performance.

19. If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?

The system does not use persistent cookies or other tracking devices to identify Web visitors.