Embedded Quality Review System – Field (EQRS-F) – Privacy Impact Assessment (PIA)

PIA Approval Date: March 16, 2010

System Overview:

The Embedded Quality program provides a tool for managers and quality reviewers to easily assess employee performance via the Embedded Quality Review System (EQRS) and to evaluate Internal Revenue Service (IRS) product lines via the National Quality Review System (NQRS). EQRS-F integrates data from the Integrated Collection System (ICS). The ICS extract reduces the burden for Field Compliance managers and the Centralized Review Quality staff by eliminating the need for managers and reviewers to input data elements currently available on ICS when performing reviews. The database also contains information from Evaluative Reviews conducted by managers. Reports can be generated for planning, training, evaluative purposes, and identifying problems and trends within a product line. The reports are used to improve the quality process. Managers also utilize the system to track employee performance and training needs.

Systems of Records Notice (SORN):
- Treasury/IRS 24.030 – CADE Individual Master File (IMF)
- Treasury/IRS 24.046 – CADE Business Master File (BMF)
- Treasury/IRS 26.009 – Lien Files
- Treasury/IRS 26.019 – Taxpayer Delinquent Accounts (TDA)
- Treasury/IRS 26.020 – Taxpayer Delinquency Investigation (TDI) Files
- Treasury/IRS 34.037 – IRS Audit Trail and Security Records System
- Treasury/IRS 36.003 – General Personnel and Payroll Records
- Treasury/IRS 42.021 – Compliance Programs and Project Files

Data in the System

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

A. Taxpayer – Name, Taxpayer Identification Number (TIN), Tax Period, IRS Received Date.

B. Employee – Reviewer Number (limited selection), Name (limited selection*), Employee Standard Employee Identifier (SEID), Group, "Input By" Name. *Data access is limited to employees under the login person's organization only.

C. Audit Trail Information – The application database auditing captures user login and logout information as well as data access and modification by SEID. The web server uses access logs to capture user login, logout and Internet Protocol (IP) address information.

EQRS-F generates logs whenever a record in the database is edited or deleted. When such an event occurs, the system logs the SEID and time associated with the change. The information is stored as part of the individual user record. The User Profile and the Modified Field tables are used to store user activities. The Delete Change table captures a modified record to include information such as, the change made, who made the change to a record, and the reason for the modification. The Password Table captures the last 24 passwords used by each user. This table provides a log of the dates and time that users last assessed the system and changes to the access level of each user.

EQRS-F also logs the date and time that each user last accessed the system, the last date each user changed his/her password, any changes to the access level of each user, and the application has the ability to store ad hoc queries. These logs are reviewed to determine if any of the above events occur.

D. Other – The application tracks system generated unique Data Collection Instrument (DCI) Number, Function (limited selection), Case Type (limited selection), Review Date, Closing Date, and Attribute Codes.

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

A. IRS – A weekly extract file from ICS is loaded into the EQRS/NQRS database. The data elements include Taxpayer Name, TIN, and account status codes, pertinent case dates and employee SEID. This affects only Field Collection and the National Quality Review staff.

B. Taxpayer – The Taxpayer Name, TIN, Tax Period, and IRS Received Date are collected from the review of the case file.

C. Employee – The Reviewer Number, Employee Name, SEID, "Input By" Name, Function, Case Type, Review Date, Closing Date, and Attribute Ratings are collected from the employee and the case.

3. Is each data item required for the business purpose of the system? Explain.
Yes, each data item is required to complete the review of actions taken by the employee.

4. How will each data item be verified for accuracy, timeliness, and completeness?
Not applicable. Data is not collected from sources other than IRS records. EQRS-F also relies on ICS to provide accurate and complete information since the process was tested and ICS is an approved IRS system. Extracts are received weekly by EQRS-F after being processed for accuracy and completeness by ICS.

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 from EQRS-F through the reporting option/button within the application. Data is retrieved by the user in a standard report format, using "begin date" and "end date" criteria. Users are assigned a permission level which allows them to access different levels of data based on the permission assigned. Access levels are assigned based on the user's position in the organization and need to know.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes. Data is retrievable by Review Number, Date of Review, Employee Name, Taxpayer TIN and Taxpayer Name. Retrieving TIN and Taxpayer Name are limited to specific user groups for ad hoc reports. Group Managers, Territory Managers and Area Directors/Staff have access to TIN and Taxpayer Name for the employee cases assigned and/or reviewed within their chain of command Access to the data is determined based on the manager's position in the organization and need-to-know. Managers do not have the ability to view taxpayer data on employees who are not under their supervision.

National Review Managers also have access to TIN data on NQRS. This allows them to monitor the cases reviewed by the National Review Staff. The National Support Staff also has access to TIN and Taxpayer Information so they can service the users when needed.

Access to the Data

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

Managers, Quality Review Staff Employees, Headquarter (HQ) and Field Analysts, Computer System Administrators (CSA), and the Programmer will have access to the data in the system. The users are Quality Reviewers, Managers and Management Officials. In general, employees do not input anything into the system. In some instances, On-the-Job Instructor (OJI) employees have limited access to the system to input non-evaluative reviews.

- **User Group Name:** Employee
- **Permissions:** None

- **User Group Name:** Clerical Staff
- **Permissions**: Input, Edit, List Current DCI, Maintenance

- **User Group Name:** OJI
- **Permissions:** Input, Edit, List Current DCI

- **User Group Name:** Group/Frontline Manager
- **Permissions:** Input, Edit, List Current DCI, Maintenance

- **User Group Name:** Territory Personnel
- **Permissions:** Input, Edit, List Current DCI, Maintenance

- **User Group Name:** Area Director/Technical Analysts
- **Permissions:** Input, Edit, List Current DCI

- **User Group Name:** HQ Personnel – Group
- **Permissions:** None

- **User Group Name:** HQ Personnel – Territory
- **Permissions:** None

- **User Group Name:** HQ Personnel - Employee Access
- **Permissions:** None

- **User Group Name:** Site SSC
- **Permissions:** Maintenance

- **User Group Name:** EQRS (Field) Support Team
- **Permissions:** Input, Edit, List Current DCI, Maintenance

- **User Group Name:** HQ Personnel/Quality Analysts
- **Permissions:** Edit

- **User Group Name:** National Reviewer
- **Permissions:** Input, Edit, List Current DCI

- **User Group Name:** National Review Manager
- **Permissions:** Input, Edit, List Current DCI, Maintenance

- **User Group Name:** Special Project Reviewer/Local
- **Permissions:** Input, Edit, List Current DCI

- **User Group Name:** Data Reader (National and Special)
- **Permissions:** None

- **User Group Name:** Data Reader (National Only)
- **Permissions:** None

- **User Group Name:** National Review SSC
- **Permissions:** Maintenance

- **User Group Name:** NQRS (Field) Support Team
- **Permissions:** Input, Edit, List Current DCI, Maintenance

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

EQRS-F access is initiated in the Online 5081 (OL5081) process. Through this system, the user receives access approval by their immediate manager.

A user's access to the data is restricted and determined by their manager based on a user's position and need-to-know. Criteria, procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules on Form 5081, Information System User Registration/Change Request. Managers do not have the ability to view data on employees who are not under their supervision.

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.

Yes. A weekly extract file from ICS is loaded into the EQRS-F database. The data elements include Taxpayer Name, TIN, account status codes, important dates in the case file and the employee's SEID. This affects only Field Collection managers, and the National Quality Review staff. EQRS-F also sends a file of closed cases to ICS.

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

Yes. ICS has received approved Security Certification and Accreditation (C&A) and an approved Privacy Impact Assessment:

- C&A Authority To Operate (ATO): June 19, 2011
- PIA Approval: March 03, 2008

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

No. Other agencies will not provide, receive, or share data in any form with EQRS-F other than Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (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?
EQRS-F employs IRM 1.15.6, Procedures for Managing Electronic Record; IRM 1.15.21, Records Control for Strategic Planning; and IRM 1.15.38, Civilian Personnel Records.
The business unit executes the steps below, in the following order, to eliminate data at the end of the retention period:

- Ensure that backups of the database have been completed.
- 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 Administrators have access.
- Once the creation of the flat file is completed, the records that were stored in the flat file will be deleted from the database.

All EQRS-F data has been maintained since the system was placed into production in 2005. Plans are to implement the following archiving/retention schedule for EQRS-F. For NQRS, the quality data would be automatically archived to a retrievable file after five (5) years and be deleted after seven (7) years. For EQRS-F, the employee performance data would be automatically archived to a retrievable file after four (4) years and deleted after five (5) years.

14. Will this system use technology in a new way?
No. The system 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 individuals 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 groups of people. Reports are generated by Area, Territory, Group and Employee for training, evaluative purposes and performance improvement. Access to the EQRS-F is controlled by the System Coordinators. The user will request access to the system via the OL5081 request form. The request is routed to their manager for approval. The System Coordinator will assign them a permission level based on their position in the organization.

Unauthorized 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?
No. The use of the system will not allow IRS to treat taxpayers, employees, or others, differently.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Yes. 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 or the national review of case work. The employee has the opportunity to explain, refute, or otherwise respond to the data via the Dispute Resolution process (part of the 2009 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.

However, the EQRS-F is not used to ensure "due process" by general IRS taxpayers to respond to negative determination.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?
The system is web-based but does not use persistent cookies or other tracking devices to identify web visitors.

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