

Fraud Inventory Management System (FIMS) – Privacy Impact Assessment (PIA)

PIA Approval Date: March 26, 2009

System Overview:

The system will be used as an organization tool for Fraud Technical Advisors to record the various cases they are involved in on an advisory capacity. The information kept track of in this system of records is a duplicate of information contained in the examiner's administrative file. This will be the place where the Fraud Technical Advisor will keep track of the numerous contacts with the examiner assigned to the case and pertinent dates as the case progresses through the various developmental stages. It will contain the date of any significant case activity including meetings with the examiner what was discussed and or determined. The system will be utilized by field personnel (Fraud Technical Advisors) and managers to track inventory and responses.

Systems of Records Number(s) (SORN):

- Treas/IRS 24.030-- CADE Individual Master File
- Treas/IRS 24.046- CADE Business Master File
- Treas/IRS 42.001-- Examination Admin Files
- Treas/IRS 42.031--Anti-Money Laundering /Bank Secrecy Act (BSA) and Form 8300 Records

Data in the System

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

- A. Taxpayer** – Taxpayer Name, TIN and occupation
- B. Employee** – Fraud Technical Advisor Name, SEID; Employee Name, Employee Phone Number; Employee Group Manager; Special Agent Name
- C. Audit Trail Information** – There is no Audit Trail Information
- D. Other (Describe)** – The remaining data elements are informational items such as dates events occurred in the case. There are also fields in the database that let the user know which folder on their hard drive administrative forms are housed. There is also a notes field that is used to keep a record of contacts with the case agent.

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

- A. IRS** – There are no data elements that are obtained directly from other IRS systems. Any information in this system is manually typed in by the user from the examiners administrative file.
- B. Taxpayer** – The taxpayer will not have access to this system. SBU/PII data on the taxpayer comes from the examiners administrative file.
- C. Employee** – All of the information is typed into the system by the individual employee.

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

Yes, data will create record of case history and contacts essential in providing documentation to meet legal requirements for case development of Fraud Technical Advisor Case.

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

Individual users take great care to verify and capture the data accurately. There are no automatic updates or any other type of interaction with any other system to ensure accuracy, and completeness. The Employee and Group Manager will review this information as a normal part of business in work load reviews.

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

No.

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

Since each FTA is assigned access to the inventory that resides on their individual computer, they are the only user who can retrieve data by any of the data elements that are contained in the inventory database.

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

Yes. The individual records in the database are retrievable by any of the data elements contained in the product including name, TIN. The TIN is a necessary field to organize the information. A consistent use of TINS will ensure the accuracy of the information being used.

Access to the Data

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

This database resides on the individual Fraud Technical Advisor's computer in an encrypted folder. Fraud technical advisors are all Internal Revenue Service Employees. This database will only be available on IRS approved equipment.

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

Managers of FTAs have given permission to have the database on their individual's computer based on their assigned cases.

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.

No. This product does not transmit or receive data from any other system.

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

n/a

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

No.

Administrative Controls of Data

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

The IRM 1.15.28, item 6a of the Records Control Schedule is being revised and updated to include that the FTAs will not be allowed to retain any administrative closed files – paper or electronic. There

are standard operating procedures in place to review our files on a periodic basis and remove what is not needed. The database has a field for the date when the case was closed and to review based on the date. The FTAs administrative files will be archived (in paper format) by the group manager for the appropriate period. Data will be deleted 5 years after criminal and civil actions conclude.

14. Will this system use technology in a new way?

No.

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

No.

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.

No. There is no ability to remotely monitor individuals or groups.

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

No.

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

The information contained in this system relates to the involvement of the Fraud Technical Advisor and the development recommendations that are made. This system does not make any determinations with respect to the outcome of the case. This involvement is documented in the case agents' administrative file.

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

Not web based.

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