

## Specialist Referral System (SRS–2) – Privacy Impact Assessment

PIA Date – May 5, 2009

### System Overview

The Specialist Referral System (SRS–2) allows IRS employees to enter referrals to request a Specialist to examine specific issues as part of an audit team. Referrals are retried 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–2 application automates the audit referral request process for Large and Mid-Size Business (LMSB), Small Business/Self–Employed (SB/SE), Wage & Investment (W&I), and Tax Exempt and Government Entities (TE/GE) field 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–2 management personnel with the capability to generate several customized reports.

### Systems of Records Notice (SORN):

- IRS 24.030--CADE Individual Master File
- IRS 24.046--CADE Business Master File
- IRS 26.019--Taxpayer Delinquent Accounts Files
- IRS 42.001--Exam Admin Files
- IRS 34.037--IRS Audit Trail and Security Records System

### Data in the System

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

- A. Taxpayer – Taxpayer Name, Taxpayer Identification Number (TIN), Address, Years under audit, Activity code of taxpayer, Earliest statute date of taxpayer, Gross Assets, Gross Receipts.
- B. Employee – The following data fields are collected by SRS–2 from the Corporate Authoritative Directory System (CADS) system:
  - Standard Employee Identifier (SEID)
  - Employee Business Unit
  - Manager / Requestor Name
  - Manager / Requestor E-mail
  - Manager / Requestor Phone number
- C. Audit Trail Information – The SRS–2 application audit log captures:
  - SEID
  - Date/timestamp
  - Type of event that occurred
  - Sources of the event
- D. Other – The SRS–2 application stores statistical information. This information is related to the status of a referral after it has been created. After they have been created and submitted, referrals can fall into one of four categories:
  - Accepted and assigned.
  - Consultation only and assigned.
  - Rejected (insufficient resources'; lack of substantial issue; insufficient time)

- Re-routing – if a referral inadvertently goes to the wrong location, then it can be transferred to the correct location by a manager with the appropriate access level and privileges.

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

- A. IRS – Specialist and Approving Manager information is entered by the SRS-2 designated Application Administrator through a web interface. The information is provided via the Online 5081 (OL5081) form, and includes the following information from the CADS database:
- First name
  - Last name
  - Email address
- B. Taxpayer – Taxpayer name and TIN are entered directly by the Requesting Auditor on the Specialist Referral Request Form web page. This data is not pulled from any other data source.
- C. Employee – CADS is a component of the IRS' Modernization & Information Technology Services (MITS)–17 General Support System (GSS) and is used by SRS–2 to retrieve and pre-fill authentication information on users Specialist Request forms based on a Requestor's SEID. Data retrieved from CADS includes the Requestor's and Requestor Manager's name, e-mail address, and phone number.

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

Yes. Each data element is required to automate the audit referral request process for LMSB, SBSE, W&I, and TEGE Field Specialists.

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

As the auditor enters the Specialist Referral Form, the taxpayer name will be validated for each entry. The TIN will be validated for length and format. Requestor and Manager information are derived from the Discovery Directory (mentioned in response to question 2) in real time. Specialist and Approving Manager Information are verified for accuracy and completeness by the SRS–2 Application Administrator.

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

No. SRS–2 does not receive data from sources other than those previously identified in question 2 of this questionnaire.

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

Specialist Managers will be notified by e-mail of Referral Requests routed to them via database routing tables. Each e-mail will include a web link to the Referral Request record. The Specialist Managers will then click on the link which will take them to the page of the Referral Request record.

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

Yes. A Requestor's SEID is used by SRS–2 to retrieve authentication information on end users from the CADS – Discovery Directory. Nevertheless, taxpayer data is not retrievable.

## Access to the Data

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

**Role:** User

**Permission:** This is an IRS employee who can only access the main SRS–2 application web site via the IRS Intranet in order to enter a formal referral into the application.

All IRS employees have access to the system to initiate a referral. They do not have access to any data – they can only provide data.

**Role:** Specialist (Level 1)

**Permission:** This user receives the referrals and is assigned to work on the case. Specialists have access to their own data and information. Permissions are provided through the On Line 5081 system.

**Role:** Field Specialist Manager (Level 2)

**Permission:** This user receives the referral and makes the decision to reject or accept the referral. If the referral is accepted this user will assign the case to a specialist.

Field Specialist Managers have access to their own data and information. Permissions are provided through the On Line 5081 system.

**Role:** Territory Manager (Level 3)

**Permission:** This user has the authority to access the cases and reports within their territory. Territory Managers have access to their own data and information. Permissions are provided through the On Line 5081 system.

**Role:** Analyst (Level 4)

**Permission:** This user is a program analyst and has the ability to look at all data within their program to analyze the information for the program manager.

Permissions are provided through the On Line 5081 system.

**Role:** Director of Field Operations (Level 4)

**Permission:** This user has the authority to look at all cases and reports within their program. Permissions are provided through the On Line 5081 system.

**Role:** Director (Level 5)

**Permission:** This user has the authority to generate and look at reports. Permissions are provided through the On Line 5081 System.

**Role:** Super User (Level 6)

**Permission:** This LMSB IRS employee is designated to access anything on the application; this user will solve day to day problems, and grant higher level permissions within the application. In addition, assume the role of a system administrator. Permissions are provided through the On Line 5081 System.

**Role:** 99 Authority (Level 99)

**Permission:** There is no longer a contractor assigned to this application.

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

OL5081 is required for any person requiring access to the data retrieval section of the application (Reports, Request approvals/routing/assignments) and administrative interface. The OL5081 is used to document access requests, modifications, and terminations for all types of users, including Application Administrators. When a new user needs access to IRS systems or applications, the user's manager or designated official, completes an OL5081 requesting access for the new user. OL5081 is an online form, which includes the name of the system or application, type of access, and the manager's signature approving authorization of access. The completed OL5081 is submitted to the system administrator who provides the approved level of access to the system. Before access is granted, the user is required to digitally sign OL5081 acknowledging his/her security responsibilities when using the system. Contractors must have a moderate-risk background investigation performed before being granted a clearance and, thereafter, authorization to access the system. The application administrator for SRS-2 is an IRS LMSB Program Analyst. Managers are entered and assigned an access level by the SRS-2 Application Administrator. Taxpayer name and TIN will be initially entered by the Requestor. Managers and specialists accessing requests will be programmatically authenticated using the system's routing tables before they are allowed to access request records routed to them. All SRS-2 business function are performed in IRS government facilities or accessed via IRS secure Virtual Private Network utilizing MITS-26 Remote enterprise access.

**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. SRS-2 receives authentication data from the CADS system. Below is a description of CADS and the data that it sends to the SRS-2 application. SRS-2 does not receive data from any other system. The tax data is entered manually by the IRS employee who initiates the referral request. Corporate Authority Directory Service (CADS) – Discovery Directory is used to retrieve authentication information on end users on the Specialist Request form. The CADS application is used to collect and index Corporate data. Data retrieved for CADS includes the Requester's and Requestor Manager's name, e-mail address, and phone number. CADS-extracted data is used in creating SRS-2 request records. CADS is a part of the MITS-17 GSS.

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

Yes.

Corporate Authority Directory Service (CADS)

- Certification & Accreditation (C&A) – February 4, 2005, expires February 4, 2008
- Privacy Impact Assessment (PIA) – November 8, 2004, expires November 8, 2007

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

No. Other agencies do not provide, receive, or share data in any form with SRS-2.

**Administrative Controls of Data**

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

Internal Revenue Manual 1.15.23 -1, Section 42b, Records Management, Records Control Schedule for Tax Administration – Examination, Coordinated Industry Cases dated March 11, 2009 is the IRM guidance that is followed for the disposal of records.

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

No. SRS-2 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. Database routing tables will be used to identify the appropriate Specialist Manager to review the request based on audit location, activity code, and specialist type requested by the auditor. SRS-2 is not used to identify and/or locate taxpayers.

**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. SRS-2 does not provide the capability to monitor individuals or groups.

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

No. SRS-2 is not designed 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?**

Not applicable. The system allows auditors to request the assistance of specialists to route requests to the appropriate specialist managers. However, the system is not capable of making any negative determinations.

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

No. Persistent cookies are not implemented in SRS-2.

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