



**Public Debt Accounting and Reporting System (PARS)
Privacy Impact Assessment (PIA)**

March 11, 2011

**Department of the Treasury
Bureau of the Public Debt
Office of Public Debt Accounting
Parkersburg, WV 26106**

System Information

Name of System, Project or Program:

Public Debt Accounting and Reporting System (PARS)

OMB Unique Identifier: 015-35-01-14-01-1004-00

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System Application/General Information**1. Does this system contain any information in identifiable form?**

The PARS system does not contain any Personally Identifiable Information.

2. What is the purpose of the system/application?

PARS is a fully integrated, automated, accounting system that performs financial and security accounting. PARS accounts for the public debt of the United States and the related interest expense at a summary level. Individual investor information is not maintained in PARS. A variety of subsidiary systems provide summarized issue, redemption, interest accrual, interest payment, and accounts receivable transactions to PARS.

The Office of Public Debt Accounting (OPDA) first implemented PARS in September 1992. The original system was designed to comply with all applicable accounting standards and requirements in existence in the early 1990's. The system was upgraded with the PARS II enhancement to accommodate financial reporting requirements and accounting guidelines of the Chief Financial Officers' (CFO) Act, the Office of Management and Budget (OMB), the Department of the Treasury, and the Financial Accounting Standards Advisory Board (FASAB). The enhanced system is designed to allow collection of data needed to fulfill reporting requirements of the Federal Agencies Centralized Trial Balance System (FACTS) and the Treasury Information Executive Repository (TIER) application. OPDA must furnish Standard General Ledger (SGL) compliant trial balances to these systems as input to Government-wide financial statements and Treasury-wide financial statements.

Other key products of PARS include:

- Computation of the total public debt outstanding to the penny for inclusion in the Daily Treasury Statement (DTS) published by the Financial Management Service (FMS).
- Data for compilation of the Monthly Statement of the Public Debt (MSPD) report.
- The Interest Expense on the Public Debt report.
- The SF-224, Statement of Transactions, showing net disbursements classified for appropriations.

3. What legal authority authorizes the purchase or development of this system/application?

The Constitution empowers Congress to borrow money on the credit of the United States. Congress has authorized the Secretary of the Treasury to borrow monies to operate the federal government. Within Treasury, Public Debt is responsible for issuing Treasury securities in accordance with such authority and to account for the resulting debt. Title 31 U.S.C. authorizes Public Debt, an organizational entity within the Fiscal Service of the Department of the Treasury, to prescribe the debt instruments and otherwise limit and restrict the amount and composition of the debt.

4. Under which Privacy Act SORN does the system operate? (Provide the system name and unique system identifier.)

The PARS system is not a Privacy Act system of record.

Data in the System

1. What categories of individuals are covered in the system?

The PARS system does not contain, process, or transmit personally identifiable information.

2. What are the sources of the information in the system?

a. Is the source of the information from the individual or is it taken from another source? If not directly from the individual, then what other source?

N/A

b. What Federal agencies are providing data for use in the system?

N/A

c. What State and/or local agencies are providing data for use in the system?

N/A

d. From what other third party sources will data be collected?

N/A

e. What information will be collected from the employee and the public?

N/A

3. Accuracy, Timelines, and Reliability

a. How will data collected from sources other than bureau records be verified for accuracy?

PARS validates the transactions received from reporting entities prior to accepting them for further processing through the system. The front-end of the system performs a series of edit checks, and either rejects or accepts the data.

b. How will data be checked for completeness?

Data that is entered into the PARS system is verified for completeness before processing. Edit checks within the PARS system ensure that the data entered is valid by checking against maintenance databases. If, for any reason the data

attempting to be processed does not coincide with the information in the system's maintenance databases; no transaction information will be processed.

- c. Is the data current? What steps or procedures are taken to ensure the data is current and not out-of-date? Name the document (e.g., data models.)**

Yes, system edits are applied to ensure data is current and not out of date.

- d. Are the data elements described in detail and documented? If yes, what is the name of the document?**

Yes, full descriptions of the data elements are listed in the PARS User Guide.

Attributes of the Data

- 1. Is the use of the data both relevant and necessary to the purpose for which the system is being designated?**

Yes, PARS only collects data that is relevant and necessary for calculating the public debt of the United States.

- 2. Will the system derive new data or create previously unavailable data about an individual through aggregation from the information collected, and how will this be maintained and filed?**

No.

- 3. Will the new data be placed in the individual's record?**

N/A

- 4. Can the system make determinations about employees/public that would not be possible without the new data?**

N/A

- 5. How will the new data be verified for relevance and accuracy?**

N/A

- 6. If the data is being consolidated, what controls are in place to protect the data from unauthorized access or use?**

N/A

- 7. If processes are being consolidated, are the proper controls remaining in place to protect the data and prevent unauthorized access? Explain.**

N/A

- 8. How will the data be retrieved? Does a personal identifier retrieve the data? If yes, explain and list the identifiers that will be used to retrieve information on the individual.**

N/A

- 9. What kinds of reports can be produced on individuals? What will be the use of these reports? Who will have access to them?**

N/A

Maintenance and Administrative Controls

- 1. If the system is operated in more than one site, how will consistent use of the system and data be maintained in all sites?**

The system is maintained at the Bureau of the Public Debt's facility at 200 Third Street Parkersburg, WV. PARS receives transactions from various reporting entities. Reporting entities transmit data to the PARS system using secure transmissions, File Exchange Logging System (FELS), and on-line terminal entry. PARS validates the transactions received from reporting entities prior to accepting them for further processing through the system. The front-end of the system performs a series of edit checks, and either rejects or accepts the data. A backup copy of system information is maintained at a secure offsite location.

- 2. What are the retention periods of data in this system?**

Public Debt has implemented a records management procedure to ensure the correct and proper retention and ultimate disposal of systemic and business records for the system. This procedure was established based on regulatory guidance provided by the National Archive and Records Administration (NARA). This guidance addresses the general records requirements as cited in the relevant sections of General Records Schedule (GRS) 20 and 24, and the specific guidance set forth for electronic records as cited in NARA Bulletin 2003-02.

- 3. What are the procedures for disposition of the data at the end of the retention period? How long will the reports produced be kept? Where are the procedures documented?**

Other records are disposed of at varying intervals in accordance with records retention schedules that have been reviewed, approved, and documented by the National Archives and Records Administration (NARA). Paper and microform records ready for disposal are destroyed by shredding or maceration. Records in electronic media are electronically erased using accepted techniques.

- 4. Is the system using technologies in ways that the bureau/office has not previously employed (e.g., monitoring software, Smart Cards, Caller-ID)?**

No.

- 5. How does the use of this technology affect public/employee privacy?**

N/A

- 6. Will this system provide the capability to identify, locate, and monitor individuals? If yes, explain.**

Yes, the individual using the system will be verified when they logon to the system. PARS uses Information Management System (IMS) with ACF2 rules and regulations. PARS has the capability to identify, locate, and monitor individuals due to the use of ACF2. ACF2 provides unique identifiers that group individual logon ids called Universal Identification (UID) strings. Access is granted to PARS based on these UID groupings. The PARS security matrix documents the accesses granted to each UID.

- 7. What kinds of information are collected as a function of the monitoring of individuals?**

The operating system keeps a record of user activities in a change control log. All PARS transactions codes are recorded with the identity of the reporting user included as a part of the transaction record. Improper or "out-of-bounds" transactions reported to PARS generate a data entry error report in the front-end or an exception report at the back-end of the system. These reports are provided to the reporting entities that are expected to clear the exceptions within two business days. Designated employees are assigned to monitor the various data entry and exception reports.

- 8. What controls will be used to prevent unauthorized monitoring?**

Information is contained in secure buildings or in areas which are occupied either by officers and responsible employees of Public Debt who are subject to personnel screening procedures and to the Treasury Department Code of Conduct or by agents of Public Debt who are required to maintain proper control over records while in their custody.

Since in most cases, numerous steps are involved in the retrieval process, an unauthorized person would be unable to retrieve information in meaningful form. Information stored in electronic media is safeguarded by automatic data processing security procedures in addition to physical security measures. Additionally, for those categories of records stored in computers with online terminal access, the information cannot be accessed without proper passwords and preauthorized functional capability.

9. Under which Privacy Act SORN does the system operate? Provide number and name.

N/A.

10. If the system is being modified, will the Privacy Act SORN require amendment or revision? Explain.

N/A.

Access to Data

1. Who will have access to the data in the system? (e.g., contractors, users, managers, system administrators, developers, others.)

Only Bureau of the Public Debt employees will have access to data within the system. Among them are the following: Internal Users, Managers, System Administrators, and IT developers.

2. How is access to the data by a user determined? Are criteria, procedures, controls, and responsibilities regarding access documented?

Access to the PARS system is limited to the minimum access required to perform assigned duties. Formal written procedures are in place to ensure proper processes are followed when granting access to PARS data.

3. Will users have access to all data on the system or will the user's access be restricted? Explain.

User access is restricted. Safeguards are in place to only allow users of the system to have access to the data they need to perform their job duties.

4. What controls are in place to prevent the misuse (e.g., unauthorized browsing of data) by those having access?

Attempts at unauthorized access are logged and reported to the responsible security officer for investigation. Other mitigating controls include the following:

- Security Plan
- Risk Management Plan
- Security Assessment & Authentication
- Security Matrix
- Rules of Behavior
- Mandatory Periodic training in Computer Security Awareness
- Quarterly Newsletter "Frontline"
- Audit Trails/Logs
- Continuous Monitoring Process

5. Are contractors involved with the design and development of the system and will they be involved with the maintenance of the system? If yes, was the Privacy Act contract clause inserted in their contracts and other statutory and regulatory measures addressed?

PARS is an internal system. Contractors are not used to support the system.

6. Do other systems share data or have access to the data in the system? If yes, explain.

PARS shares/transfers data with the systems described below.

- **National Book Entry System (NBES)**—NBES uses a secure file transfer method for transmitting commercial book entry system account transactions including: Issues, Redemptions, and Interest Payments, to PARS from Federal Reserve Banks (FRBs).
- **Ca\$hLink**—Ca\$hLink uses a secure file transfer method for transmitting daily deposits and disbursements to PARS.

PARS shares data with other Public Debt systems as follows:

INCOMING INTERFACES:	OUTGOING INTERFACES:
Accounts Receivable System Coupon Audit Definitive Securities System FELS Invest One TreasuryDirect Registered Accounts System II (REGII) Savings Bond Replacement System (SaBRe) Series HH/H Savings Bond System (HH/H) Legacy Treasury Direct	Auto Destruct ConnectDirect TreasuryDirect REGII SaBRe DebtTrack

7. Who will be responsible for protecting the privacy rights of the public and employees affected by the interface?

Although the PARS system does not contain, process, or transmit personally identifiable information, all Public Debt employees who have access to the PARS system are responsible for protecting the information in the system. The information owner, system manager, and ultimately Public Debt's CIO have the responsibility to see that the data is protected from all threats.

8. Will other agencies share data or have access to the data in this system (e.g. Federal, State, Local, and Others)?

N/A

9. How will the data be used by the other agency?

N/A

10. Who is responsible for assuring proper use of the data?

Although the PARS system does not contain, process, or transmit personally identifiable information, all Public Debt employees who have access to the PARS system are responsible for protecting the information in the system. The information owner, system manager and ultimately Public Debt's CIO have the responsibility to see that the data is protected from all threats.