The National Archives and Records Administration (NARA) requires Senior Agency Officials for Records Management (SAORM) to provide an annual report demonstrating how agencies are handling important records management initiatives as identified by NARA.

NARA uses the reports to determine the overall progress of the Federal Government in managing its records and the transition away from paper to digital formats and to identify best practices and model solutions within Federal agencies.

The reporting period begins on <u>March 11, 2019</u> with reports due back to NARA no later than <u>April 19, 2019</u>.

NARA plans to post your 2018 SAORM report on the NARA website upon receipt. Please ensure that your agency's report is a publicly releasable version. This action is in the interest of transparency in Government and to promote collaboration and communication among agencies. NARA intends to list any non-responding agencies in a summary report and on the website.

Instructions for Reporting

- This template covers progress through December 31, 2018.
- Please be brief and precise in your answers. Limit answers to each question to no more than 500 words.
- Please complete the questions/items below and send the report to rmselfassessment@nara.gov. Include the words "SAORM annual report - [Agency Name] in the subject line of the email.
- If you are responsible for records management in multiple agencies, components, or bureaus, please determine how you will submit reports to NARA. While NARA prefers a comprehensive report, you may submit separate reports for each component.

Provide the following information (required):

- Name of SAORM: Celia Y. Doggette (2018 Internal Revenue Service Senior Agency Official Report)
- Position title: Director, Identity and Records Protection
- Address: 1111 Constitution Ave, Washington, D.C. 20224

1. **What agencies, bureaus, components, or offices are covered by this report and your position as SAORM and which will be reporting separately? Please also indicate any that are new or have been changed due to reorganization or other circumstances.**
Internal Revenue Service (IRS)

2. **Is your agency and its components making progress towards managing all permanent electronic records in electronic format by December 31, 2019? (M-12-18, Goal 1.1)**

        X Yes
        ☐ N o

Please explain your response:

The IRS is committed to managing all permanent electronic records in an electronic format.

IRS uses Exchange 2016 Outlook email system to manage email. Retentions are set at the account-level based on IRS' Capstone approach. All mailboxes of designated Capstone officials are automatically and permanently maintained without burden/dependency on the end-user and will be transferred to NARA in electronic format (as approved by NARA on 09/25/2017), under Job No. GRS 6.1-0058-2017-0001.

In FY 2017, the IRS Records and Information Management (RIM) Program Office started a multi-year initiative to create master files plans for every IRS business unit (BU). This ensures that each of the BU's Records Control Schedules (RCS) are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records (in addition to Capstone email) are identified and transferred to NARA according to approved disposition authorities and format requirements.

IRS is leveraging SharePoint's records management functionality to ensure all unstructured data, including permanent records, residing in SharePoint Site Collections (or targeted for SharePoint maintenance) have appropriate retentions and that dispositions are electronically carried out. RIM has established records management language in the

IRS Enterprise Architecture to ensure that other recordkeeping systems follow established policies for the management of electronic data.

This work is ongoing, but the government shutdown and impacts to key dependences have forced a revised project schedule (beyond December 31, 2019, as established by M-12-18 Goal 1.1). The IRS has thoroughly examined the effects that the shutdown had on staff and contractor resources, as well as the procurement of infrastructure needed to support full implementation of the enhanced SharePoint environment. IRS is making every effort to minimize the impact of the government shutdown. The revised date for management of all electronic permanent records in an electronic format is estimated for April 2020.

3. **Has your agency implemented a plan that aligns to the criteria and requirements published by NARA in its** *Criteria for Successfully Managing Permanent Electronic Records* **(March 2018)?**

       X Yes
       ☐ No

Please explain your response:

The IRS has created documentation in the form of success criteria and a requirements traceability matrix to map NARA's success criteria to program activities and system requirements.

4. **As included in the Administration's** *Delivering Government Solutions in the 21st Century: Reform Plan and Reorganization Recommendations* **(June 2018), NARA will no longer accept paper records after December 31, 2022. Is your agency developing strategic plans, goals, objectives, and initiatives that will enable it to comply with this deadline?**

The Reform Plan states:
Transition to Electronic Environment: Transition Federal agencies' business processes and recordkeeping to a fully electronic environment, and end the National Archives and Records Administration's acceptance of paper records by December 31, 2022. This would improve agencies' efficiency, effectiveness, and responsiveness to citizens by converting paper-based processes to electronic workflows, expanding online services, and enhancing management of Government records, data, and information.

       X Yes
       ☐ No

Please explain your response (include specific goals and example metrics):

IRS is actively assessing the impact and taking actions to confront the challenges, in particular, significant and ongoing paper recordkeeping requirements. IRS represents the FRC's largest single federal agency customer with over 7 million cubic feet of paper records (the bulk of which are tax returns) currently stored at the FRCs nationwide. With limited exceptions, the Internal Revenue Code (26 U.S. "Code") prohibits the IRS from mandating that taxpayers electronically file (e-file) tax returns, thus taxpayers may file tax returns on paper. The Code only permits the IRS to require e-filing by certain tax return preparers, certain partnerships, and those filing at least 250 returns during a calendar year. The Code also requires the agency to use paper in the conduct of certain business, including the issuance of summonses and notices of deficiency.

While operating under these Code requirements, the IRS takes very seriously outside mandates such as OMB M-12-18 and business responsibilities to eliminate paper processes and use electronic recordkeeping options to the maximum extent possible. The Records Office, as part of regular IRS Business Unit engagements and other agency collaborations, seeks to identify where digitizing records and business processes should be considered, not only from a records management standpoint, but also from agency economic and efficiency perspectives. A good example is Records Office participation on a (cross-functional) IRS Digitization Working Group (DWG) that seeks to streamline the digitization of paper forms and correspondence received by the IRS, and to support enterprise solutions to create, manage and access the data. IRS implementation of an electronic email recordkeeping system, and agency policy and procedure updates that provide network environments and resources for electronic recordkeeping over paper dependencies represent other ongoing operational and organizational modernization priorities.

5. **Is your agency utilizing General Service Administration's Schedule 36 to procure solutions to assist in transitioning to an Electronic Environment?**

    ☐ Yes
    X No

Please explain your response:

The IRS contracted a 3rd party vendor to conduct an assessment of the IRS infrastructure, tool evaluation and market research to help identify a technology solution. The key conclusion and recommendation is that IRS can meet the federal mandate with tools it already owns: SharePoint/AvePoint, Documentum with added records management modules. We use GSA IT Schedule 70 to acquire the technology tools and services to deploy/implement the solution in our environment (this was an IT purchase, therefore the IT Schedule was used).

6. **Have you, as the SAORM, established or improved your agency procedures that ensure all incoming and outgoing senior officials receive briefings on their records management responsibilities including documenting their public service, use of personal email, and other recordkeeping requirements?**

> ***** Senior officials are the heads of departments and independent agencies; their deputies and assistants; the heads of program offices and staff offices including assistant secretaries, administrators, and commissioners; directors of offices, bureaus, or equivalent; principal regional officials; staff assistants to those aforementioned officials, such as special assistants, confidential assistants, and administrative assistants; and career Federal employees, political appointees, and officers of the Armed Forces serving in equivalent or comparable positions.

> ☐ Yes
> X Changes were unnecessary (click here for your agency's 2017 report)
> ☐ No, changes are being considered but have not been made
> ☐ N o

Please explain your response:

The IRS Human Capital Office (HCO) gives an onboarding presentation to all executives new to IRS. This presentation provides highlights of IRS policies and regulations, including restrictions on personal email account use. IRS personal email guidance is also provided in RIM Internal Revenue Manual (IRM) 1.15.6, *Managing Electronic Records,* and provides reference to policy mirrored in other agency IRMs. This policy includes limiting personal email use for business purposes to emergency situations, and the requirement to forward all email records to an official electronic messaging account no later than 20 days after the original creation or transmission of the record.

Senior (and appointed officials) are required to complete the Enterprise Learning Management System (ELMS) Records Management Mandatory Briefing Course #62965, *Records Management Awareness* within 10 days of job assignment. This briefing provides the official with the statutory requirements and employee actions required to comply with federal records management standards. Completion of Mandatory Briefings/Training is tracked within ELMS and successful completion is monitored at the RIM headquarters level, and within each BU and business operating division (BOD).

IRS regularly monitors the capture of Senior Official and executive email accounts as these roles are newly filled/vacated. RIM receives reports from IRS Executive Services at least monthly and tracks the opening/closing of email archiving tickets processed by IT. As part of IRS email management policy (under a Capstone approach), new Senior Official email accounts are configured for permanent records capture. Records created throughout this process are created, stored, and managed in Outlook for eventual NARA transfer.

The IRS updated its separating employee clearance (SEC) policy and procedures in FY 2016, to include a records management checklist (IRS Form 14757, *Records Management Checklist for Separating Employees)* for all separating employees that provides employee and manager certification that all records (including those stored on individual hard drives) are appropriately secured prior to equipment turn-in.

7. Have you, as the SAORM, ensured that your records management program has the support and resources it needs to be successful? (See NARA Bulletin 2017-02: *Guidance on Senior Agency Officials for Records Management*)

      X Yes
      ☐ N o

Please explain your response:

I take very seriously my role as the IRS SAORM and find every opportunity to champion and advocate for the RIM Program's goals and objectives. IRS has established a sound RIM Program by setting a strategic vision thru compliance with the Federal Records Act, NARA regulations and the Managing Government Records Directive (M-12-18), adherence to a strategic framework (eRecords Road Map, Strategic Approach, Implementation Plan), and ensuring appropriate/dedicated resources to address records matters. IRS has a robust records management program in the Federal records management community. IRS RIM remains committed to participating in an electronic records management community of practice and sharing optimal solutions for an effective and compliant records management program for the 21st Century.

8. Have you, as the SAORM, implemented an appropriate role-based records management training program that covers recordkeeping responsibilities for all staff including those with dedicated records management roles, Federal employees, contractors, senior executives and appointees? (See NARA Bulletin 2017-01: *Agency Records Management Training Requirements*)

      X Yes
      ☐ N o

Please explain your response:

All IRS employees (including Senior and appointed officials) are required to complete the IRS's Enterprise Learning Management System's (ELMS) Records Management Mandatory Briefing Course #62965, *Records Management Awareness*. Managers must also complete a mandatory briefing designed to specifically address managerial responsibilities regarding records management requirements. Completion of Mandatory Briefings/Training is tracked within ELMS and successful completion is monitored at the RIM headquarters level, and within each BU and Business Operating Division (BOD).

In FY 2018, all RIM HQ staff (including the RIM Records Specialists), completed the mandatory on-line ELMS Course #15701, *Records Management for IRCs*. All new IRCs

are strongly encouraged to take this course. A total of 1,482 IRS employees have taken this course since it was updated during 2016, and completion is tracked by ELMs and the RIM Office. The Records Specialist Team also actively engages with IRS BUs and staff on electronic records management needs. The Specialists heavily promote ELMS Course #67699, *Email Records Management User Training in Outlook 2016*. Over 5,000 employees have been trained ("Train the Trainer") on Course #67699 and/or participated in live demonstrations since 2017.

9. **Have you, as the SAORM, taken steps to direct and support Records Management staff in implementing an evaluation or auditing process to ensure records management directives, policies, procedures, and retention schedules are being properly implemented?**

       X Yes
       ☐ N o

Please explain your response:

As the SAORM, I promote records management as a mission critical function to ensure IRS records are available where and when they are needed, to whom they are needed, for as long as they are needed. FY 2018 initiatives to certify records management directives, policies, procedures, and retention schedules are being properly implemented include:

- Adherence to strategic framework (eRecords Road Map, Strategic Approach, eRecords Implementation Plan) composed of standards, processes, roles and metrics that hold the agency and employees accountable to create, organize, secure, maintain, use, and dispose of information in ways that align with M-12-18, the Federal Records Act, and the Presidential Memorandum
- Ongoing partnership with IT to meet OMB *Managing Government Records* directive (M-12-18), including in-house upgrades to the agency's SharePoint (unstructured data) environment for greater network-backed records storage, and more automated records retention and destruction controls
- RIM Policy Handbook updates, including IRM 1.15.6 (*Managing Electronic Records)* relating to unstructured data management/preservation guidance
- Leading the Records Office on a cross-functional IRS team (including the IT organization) to ensure the repair and import (of a marginal number of primarily corrupt) PSTs
- Provide records management support on an IRS digitization working group that seeks to streamline the digitization of paper forms and correspondence received by the IRS, and to support enterprise solutions to create, manage and access the data.
- Creation of a RIM-led working group to assess IRS's Federal Advisory Commission Act (FACA) recordkeeping compliance

- Records inventory and file plans initiatives to help identify current BU recordkeeping requirements, including the identification of permanent records (and format)
- RIM Records Specialist Team outreach and briefings to staff service-wide, including Outlook 2016 email demo training sessions
- Pending SEC-related process improvements, including a newly created SEC Records Advisory Group for increased oversight and efficiencies
- Conduct of records program reviews.

10. **Do you need support from NARA to ensure a successful transition to fully electronic recordkeeping?**

        X Yes
        ☐ N o

Please explain your response:

IRS values its close partnership with NARA and seeks support with the transfer of permanent electronic records as well as ongoing engagement to promote electronic recordkeeping system enhancements compliant with Federal records management requirements and NARA regulations.