

Date of Approval: 04/05/2025
Questionnaire Number: 2179

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Large Language Model (LLM) Statement of Federal Financial Accounting Standards (SFFAS 54)

Acronym:

SFFAS 54 LLM

Business Unit

Chief Financial Officer

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

This robotic process automation (RPA) project is owned by the Chief Financial Officer's (CFO) Property and Equipment (P&E) team. The project is titled Large Language Model (LLM) Statement of Federal Financial Accounting (SFFAS) or SFFAS 54 LLM. The CFO P&E team will be the primary user of the automation, but it will be run automatically as an unattended automation. It will be run from UiPath's Automation Suite. The RPA is needed to optimize, automate, and modernize the laborious and time-intensive contract review process. The RPA is part of the 90-Day-Challenge and CFO's ongoing RPA initiative. Users will have access to the automation's output files through UiPath Orchestrator. All other input data will be erased from temporary storage folders in UiPath Automation

Suite servers after digitization. This RPA will allow CFO teams to review more contracts, faster, and more accurately.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

User inputs data to a storage location. An unattended automation then retrieves input data (i.e., contract). The automation will digitize and send the document text to the large language model (LLM). The automation will send back LLM responses to prompts for each input file. Any sensitive procurement data will be destroyed after digitization.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Email Address

Name

Other

Procurement Sensitive Data

Please explain the other type(s) of PII that this project uses.

Vendor name, vendor contact information, procurement officer information, hardware or equipment information, invoice amounts, contract terms, etc.

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for personnel administration - 5 USC

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or process improvement?

Yes

1.1 What is the name of the Business Unit (BU) or Agency initiative?

Chief Financial Officer: Financial Modernization and Technology (CFO: FMT)

2 Describe in detail, the Robotic Process Automation (RPA) process; be sure to identify the project title and business unit owner; state what IRS Strategy or initiative it supports; identify the system or process it supports and if PII will be required for the RPA to run; identify activities and workflow controls with the type and capabilities that will be incorporated; lastly indicate how the service benefits from the use of this RPA. (Process, Library, Test Automation, Template.)

This RPA project is titled the SFFAS 54 LLM. It is owned by the Property and Equipment CFO team. This supports contract reviews for their applicability to SFFAS 54, and it supports the 90-Day Challenge Initiative and ongoing automation and modernization initiatives. The largest benefit of this automation is a significant reduction in contract review lead-time, increased accuracy, and increased scope of documents able to review. The user uploads input files to a storage bucket in UiPath Orchestrator. An unattended automation will then digitize those documents. After prompting the LLM, the automation would return output files containing the LLM's responses to prompts. The user will access those output files from a separate UiPath Orchestrator storage bucket.

3 Is this a new Robotic Process Automation (RPA) project?

Yes

4 Identify the IRS IT systems, applications, projects, and/or databases this RPA is applied to; include the associated system name.

Integrated Enterprise Portal (IEP), Excel, UiPath Orchestrator

5 Identify why the use of SBU/PII/FTI is required; include any type of Sensitive But Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI) that this project will create, collect, receive, use, process, maintain, access, inspect, display, store, disclose, disseminate, or dispose of.

This project does not create, collect, receive, use, or store PII or procurement sensitive data. However, the input documents that trigger this automation (i.e., contracts or statements of work) contain PII (e.g., names, emails) and procurement sensitive data (e.g., models, model numbers, amounts, etc.). All PII and SBU are deleted immediately after digitization.

6 Is your RPA Attended/Unattended?

Unattended

7 Is this RPA process converting from paper to electronic format or automating a process currently performed by a human?

Yes

7.1 Explain the process being replaced/automated.

Each month, a sample of procurement contracts are gathered. A tax analyst will read procurement contracts. Using a sequence of investigative questions, they then determine whether a contract contains an embedded lease. They then route

this analysis and contract to secondary reviewer. If embedded leases are identified, the team marks the occurrence of an embedded lease for later adherence to financial reporting standards.

8 Indicate what level of complexity the RPA is classified as and if you were required to register with One Solution Delivery Lifecycle (OneSDLC) or not, or indicate if Information Technology's (ITs) Technical Insertion process was used for approval of this RPA.

Low complexity. This project is registered with OneSDLC, and all the systems and applications required to deploy this automation are part of UiPath's Automation Suite which was included in IT's Technical Insertion of the IT RPA platform.

9 Will connections or interdependencies be established for this RPA?

Yes

9.1 Will the connection be encrypted?

Yes

9.3 Please provide details for the connection/interdependency. Indicate if this occurs on the backend versus through the system/user interface.

Backend. This automation connects with a virtual machine (VM) hosted in the secure, controlled IEP environment. That VM runs UiPath LLM software, and the automation prompts the LLM and returns user's output files through the same connection.

10 Indicate who has or will have permission to access the data and how users are authenticated.

CFO Property and Equipment Budget Analysts will have access to upload files and download output files. They will have access to Orchestrator provisioned by UiPath Orchestrator Administrators.

11 Indicate if Business Entitlement Access Request System (BEARS) entitlements are required for access and if Privileged User Management Access System (PUMAS) control management is applied for granting access to the system(s)? If BEARS/PUMAS are not applied, indicate what access controls are in place.

BEARS entitlements are not required to run this automation. Only users with provisioned access will be able to upload and download documents.

12 Identify the maintenance tasks or updates performed; state whether or not the maintenance tasks are inherited from the host (UiPath Platform) or you are using customized maintenance activities.

Maintenance tasks are inherited from the UiPath platform.

13 Indicate if this product or system shares data outside of the United States or its territories.

No

14 Indicate if this system or Robotic Process Automation (RPA) is trained through the use of algorithms; indicate if the algorithm used contains data with a sensitivity classification. (Sensitive but unclassified data might include algorithms, methods, system data, or PII/FTI that could be used to re-identify a person.)

This RPA is trained through the use of algorithms; however, all PII & and SBU are destroyed after digitization. No PII or SBU would be retained in the virtual machines (VM) / servers on which UiPath Automation Suite is hosted or on the user's local environment.

15 Describe this system's (RPAs) audit trail process in detail; include location of supporting documents (SPLUNK). Note: Upload of this document is required.

This project inherits IT RPA's audit trail process.

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

UiPath Orchestrator

Incoming/Outgoing

Both

Transfer Method

Integrated Enterprise Portal (IEP)

Interface Type

IRS Systems, file, or database

Agency Name

Microsoft Excel

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Enterprise Portal

Incoming/Outgoing
Both
Transfer Method
Integrated Enterprise Portal (IEP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

The purpose of this SORN is to administer personnel and payroll programs. This SORN is selected because user accesses UiPath Orchestrator to streamline tasks critical to their jobs as IRS personnel.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

16 Chief Financial Officer (CFO) and Accountable Officer
Records

What is the GRS/RCS Item Number?

25

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Management Controls and Oversight. Includes audit and inspection records, internal and external reports the IRS maintains supporting IRS self-inspection programs, all records supporting external Federal reporting requirements, and supporting documentation for Congressional inquiries. (GRS 1.1, Item 010; Job No. DAA-GRS2013-0003-0001).

What is the disposition schedule?

AUTHORIZED DISPOSITION Destroy 6 years after audit or reporting use.

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Record Control Schedule (RCS)

What is the retention series title?

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What is the GRS/RCS Item Number?

5

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Financial Transaction Records (FTR). Records included in this file are maintained by Accountable Officers to account for the availability and status of public funds, and are retained to enable GAO, Office of Inspector General, or other authority audit.

Financial transaction records include those created while procuring goods and services, paying bills, collecting debts, and accounting for all finance activity as described below under a-c: (GRS 1.1, Item 010; Job No. DAA-GRS-2013-0003-0001)

What is the disposition schedule?

Destroy 6 years after final payment or cancellation.

Data Locations

What type of site is this?

System

What is the name of the System?

UiPath Orchestrator

Please provide a brief description of the System.

UiPath Orchestrator is a component of the IT RPA Platform's UiPath Automation Suite. The system is hosted on the Integrated Enterprise Portal.

What are the incoming connections to this System?

UiPath Orchestrator processes files that are uploaded to a Storage Bucket folder by the user. The automation returns output files (i.e., LLM responses) to Output Storage Buckets. No PII or SBU is contained in output files. Only users with BEARS entitlements and provisioned access can interact with UiPath Orchestrator.