Date of Approval: 12/20/2024 Questionnaire Number: 1716

Basic Information/Executive Summary

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

Title 31 NonBanking Financial Institution Database

Acronym:

Title 31

Business Unit

Small Business and Self Employed

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.

The Title 31 application is an on-line database containing the Non-Bank Financial Institution (NBFI) workload inventory that is defined and governed by the Bank Secrecy Act (BSA). The Title 31 Database provides an inventory management system that allows Bank Secrecy Act (BSA) managers to access cases assigned to their respective groups. The Title 31 contains all the entities identified by BSA as being under IRS jurisdiction for Title 31 compliance. It is used by Small Business and Self-Employed (SBSE) Operating Division, BSA Exam Case Selection (ECS) Managers, and Coordinators to deliver examination inventory to the field groups. It is used by the field groups to update information and input examination results. Title 31 Examiners review these cases to determine if any case is not in compliance with financial regulations and make appropriate referrals to the Financial Crime Enforcement Network (FinCEN) and/or Criminal Investigation

(CI) for further review. It is also used to provide business results to BSA Management.

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).

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

Address

Employer Identification Number

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Telephone Numbers

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant). PII about individuals for Bank Secrecy Act compliance - 31 USC

Product Information (Questions)

- 1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
 No
- 1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

 System
- 1.35 Is there a data dictionary for this system? Yes
- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. PII/SBU information is first entered into the system via Microsoft Access interfaces. In general, this is done by the system administrator via an import of a Microsoft Excel worksheet. It is updated as research discovers information needs modifications. Updates are usually performed by Examination Case Selection (ECS) coordinators and tax examiners. This information is disseminated through various Excel reports. Reports are usually generated by clicking buttons on the Microsoft Access interfaces. Occasionally, the system administrator will create a query to pull information used for reports to satisfy special requests. In both cases, reports are provided in Microsoft Excel workbooks. It should be noted that the Title 31 database is a purely internal system only authorized users in the Bank Secrecy Act (BSA) program are permitted to interact with the system through the Microsoft Access interfaces.
- 1.4 Is this a new system?

No

- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 6487
- 1.7 What are the changes and why?

The changes were made due to FY 24 SAR findings. Applications in the IRS inventory must meet the auditing requirements set forth in Internal Revenue Manual (IRM) 10.8.1.3.3, National Institute of Standards and Technology (NIST) Special Publications (SP) 800-92 and SP 800-53 Rev. 5 (09/23/2020), Federal Information Processing Standards (FIPS) Publication 199, and Office of Management and Budget (OMB) M-21-31 (08/27/21) pages 33, 39, and 40. The audit trail provided did not include all of the required fields. The database administrator updated the audit trail table to provide these field and updated the Microsoft Access interfaces to ensure all auditable events are recorded.

1.8 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

211086

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution

2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

Exempt Title 31 Database is not a Taxpayer Identification Number (TIN) based system and is not derived from the Title 26 USC income tax data. Negative Taxpayer Identification Number (NTIN) and IRC §6103 does not apply to the Title 31 Application.

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

IT's Compliance Domain ESC

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

3.7 Describe the business process allowing an individual to access or correct their information.

During the examination, the revenue agent obtains and/or verifies PII/SBU information relating to the entity. If information needs to be added and/or updated, the revenue agent provides this information to the group manager who will update the database. Updates to the Taxpayer Identification Number (TIN) and Legal Name need to be performed by the database administrator. This is to ensure prior examination history is preserved if applicable.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

- 4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
- 4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

IRS Employees?	Yes/No	Access Level (Read Only/Read
		Write/ Administrator)
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	No	

4.51 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Under 50,000

4.52 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not applicable

- 4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable". 100,000 to 1,000,000
- 4.6 How is access to SBU/PII determined and by whom?

Bank Secrecy Act (BSA) users apply for access to a user specific domain via the Business Entitlement Access Request System (BEARS) process. During the BEARS approval process, the BSA functional BEARS administrator determines appropriateness of user group. There are additional access controls within the user group table within the application. Data access is limited to the approved user group role.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Microsoft Access

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Data is processed and added to a SQL Server; it is then available in the Microsoft Access Interfaces. The workstations used to access the Title 31 application contain a pre-configured Open Database Communication (ODBC) utility that connects the Title 31 application to the MS SQL database. This ODBC is a standard application program interface (API). It provides the front-end interfaces for Title 31.

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.031 - Anti-Money Laundering/Bank Secrecy Act and Form 8300

Describe the IRS use and relevance of this SORN.

Money Laundering

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records Describe the IRS use and relevance of this SORN. Audit Trail

Records Retention

What is the Record Schedule System?
Record Control Schedule (RCS)

What is the retention series title?

RCS 28 - Tax Administration Collection

What is the GRS/RCS Item Number?

255

What type of Records is this for?

Both (Paper and Electronic)

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

Title 31 Non-Banking Financial Institution Database (Title 31). An on-line database containing non-banking financial institution (NBFI) workload inventory that is defined and governed by the Bank Secrecy Act (BSA).

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete/Destroy data when 20 years old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.