

Date of Approval: 03/28/2025  
Questionnaire Number: 1969

## Basic Information/Executive Summary

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

Custodial Audit Support Tracking System

Acronym:

CASTS

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.

The Custodial Audit Support Tracking System (CASTS) is used to track information needed by the Government Accountability Office (GAO) to support the annual financial audit of Unpaid Assessments (UA) with the goal of obtaining concurrence from GAO on the audits performed by the IRS. CASTS is used to track cases that have an unpaid assessment exceeding a pre-defined monetary threshold by Taxpayer Identification Number (TIN), MFT and Tax Period on Individual Master File (IMF), Business Master File (BMF), and/or Automated Non-Master File (ANMF). CASTS obtains detailed data from the CFO Accounts Receivable Management System (CAMS) related to these modules in the form of a flat text document. CASTS is used to track documents that support the UA modules' analysis, such as tax module case files obtained by Document Location Numbers (DLNs) requests from files. CASTS produces Data Collection

Instruments (DCIs) for field personnel to use in providing clarification on what steps the IRS has taken to resolve the taxpayer's delinquency, tax court case statuses, collectability determined by Revenue Officer, etc. CASTS also produces weekly reports for national coordinators to know what documentation is still needed throughout the audit process. CASTS is used by Chief Financial Office (CFO) personnel to record the categorization, the reasoning behind the categorization, and the collectability of the various sampled UA modules. CASTS is used in tracking year-round monitoring of UAs exceeding agreed upon thresholds to ensure accurate reporting for audit, provided via CAMS once every three to five weeks. The annual audit's sampling is provided by the Custodial Accounting Reporting (CAR) team, providing a comprehensive sampling representative of all IRS inventory for UAs and other audit samples such as Abatements, Revenue & Refund, and the Trust Fund Recovery Program (TFRP). Finalized documents with detailed explanations that are provided to GAO for their concurrence. Once GAO completes its audit work, CASTS performs a final reconciliation of the audit results and CFO uses this information to produce final estimated value of IRS UAs for the respective year, used in financial statements (see below). All taxpayer information GAO is provided is tracked and disclosed to the Joint Committee on Taxation. CASTS helps to achieve the IRS mission, by reviewing UA modules to ensure taxpayers' returns are worked accurately and provide UA data for the yearly Agency Financial Report (Treasury), the GAO IRS Financial Statement to the Secretary of the Treasury and the GAO Consolidated Financial Statements to the President/President of the Senate/Speaker of the House of Representatives.

## **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).

CASTS was designed using the TIN as the primary identifier. TINs are imported with the flat text files provided by the CFO Accounts Receivable Management System (CAMS). CASTS data that is loaded comes from IMF, BMF, and NMF extracts. UA data loaded into CASTS is created using IBM Mainframe gathering data from IRS Master Files and downloaded to CFO Accounts Receivable Management System (CAMS) via a File Transfer Protocol (FTP) application called Reflection. These files are imported manually into the CASTS Structured Query Language (SQL) Server. From here, the CASTS SQL Server Integration Services (SSIS) disseminates data to their respective locations within CASTS for the purposes stated in our Executive Summary. Every three to five weeks, the

latest set of UA files being imported into CASTS overwrites the previous existing table values.

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

Document Locator Number (DLN)

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

## Product Information (Questions)

1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system?

3

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

6790

4.12 What is the previous PCLIA title (system name)?

Custodial Audit Support Tracking System (CASTS)

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

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

Internal Management Domain Governance Board (IMD GB)

9 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.

210271

10 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?

Yes

11 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 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

15 Is this system owned and/or operated by a contractor?

No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

System is IRS owned and operated.

System has IRS Employees

Roles/Access Level

CFO User- Read, Modify

Moderator-Read, Modify, Review, Manage Reports, Approve Work

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

CUSTODIAL ACCOUNTING SUPPORT TRACKING SYSTEM (CASTS)

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!

Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties. For more information, please visit IRS Intranet Privacy Policy and Privacy Act Statement.

18 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

19 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".

Under 5,000

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

Under 100,000

22 How is access to SBU/PII determined and by whom?

Users must submit a request via the Business Entitlement Access Request System (BEARS) process to request access to the System. The moderator will request a user to be added. Access to the data is determined by the moderator based on a user's position and need-to-know.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

Uploaded System Security Plan on 02-14-2025.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

The Custodial Audit Support Tracking System (CASTS) has implemented the audit tracking for the application and generates audit logs to Enterprise Security Audit Trails (ESAT) daily. CASTS has also implemented Negative Taxpayer Identification Number (NTIN) checking through the report notification process and is escalated through these channels.

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

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request(F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Financial Management Information System (FMIS)

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Other

### Other Transfer Method

CASTS Web Interface is a .NET web Application. Files used by SQL Server Integration Services (SSIS) are flat text files. These files are provided by the CFO and placed into a folder where the SQL server SSIS process will process them.

# Systems of Records Notices (SORNs)

## **SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

## **SORN Number & Name**

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

## **SORN Number & Name**

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

## **SORN Number & Name**

IRS 22.060 - Automated Non-Master File

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection

Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

**SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

**SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results.

**SORN Number & Name**

Treasury .009 - Treasury Financial Management Systems

Describe the IRS use and relevance of this SORN.

Certain PII information is necessary to meet the needs of the Government Accountability Office (GAO) for the financial audit of Unpaid Assessments and to track documents, produce weekly reports for national coordinators, generate Data Collection Instruments for field personnel, record the analysis of classification and the ability to collect sample Unpaid Assessment modules, monitor large dollar Unpaid Assessments, and perform final reconciliation of audit results



# Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Chief Financial Officer

What is the GRS/RCS Item Number?

17

What type of Records is this for?

Both (Paper and Electronic)

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

CASTS is used to track information provided to the Government Accountability Office (GAO) for the financial audit of unpaid assessments.

What is the disposition schedule?

(A) Inputs: Includes data electronically received from Unpaid Assessments (UA), a subsystem of the Financial Management Information System (FMIS). The data in UA is extracted from Individual and Business Master Files (IMF/BMF), and the Non-Master File. The UA record represents a snapshot of the debit module balances that exist on each of these master files. Also includes data manually input by system users including, case file documentation contents, collectability estimates, audit book value amounts, financial classification descriptions, and case analysis. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002)

AUTHORIZED DISPOSITION Delete after verification into CASTS Master Files. (B) Master Files: Maintains data relevant to those taxpayers with unpaid assessments, including Tax Identification Number (TIN), Employer Identification Number (EIN), or Social Security Number (SSN), first and last names, balance and types of unpaid taxes, Document Locator Numbers (DLN) of tax returns, and various adjustment supporting documents. (Job No. N1-58-07-5) AUTHORIZED DISPOSITION Annually affect a one-time purge of data from files that have been inactive for 6 years. (C) Outputs: Electronic and paper outputs including weekly reports and Data Collection Instruments (DCIs) sent to Area Office and Submission Processing Campus GAO Coordinators. Weekly reports are used to share all outstanding case identifying documentation and DCIs are sent to obtain updated information and collection activity information on unpaid assessment modules, clarification of account activities or potential corrective actions needed. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete/Destroy when superseded, obsolete, or when no longer needed. [Note: DCIs are to be filed in corresponding case files.]

# Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

CFO/GAO

What is the sensitivity of the Shared Drive?

Federal Tax Information (FTI)

Please provide a brief description of the Shared Drive.

It is a repository for GAO sample files for concurrence.

What type of site is this?

System

What is the name of the System?

Custodial Audit Support Tracking System (CASTS)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

vp0smtbwebcastp.ds.irsnet.gov

Please provide a brief description of the System.

The Custodial Audit Support Tracking System (CASTS) is an SQL Server database used to track information provided to the GAO for the financial audit of Unpaid Assessments. It is used to track documents; produce weekly reports for national coordinators; generate Data Collection Instruments for field personnel; record the analysis of classification and collectability of sample Unpaid Assessment modules; monitor large dollar Unpaid Assessments; and perform final reconciliation of audit results.

What are the incoming connections to this System?

The Custodial Audit Support Tracking System (CASTS) gets detailed data from the CFO Accounts Receivable Management System (CAMS) related to these modules that is uploaded to CASTS to order supporting documentation and conduct the audit (loaded manually via flat text files). The application has a Microsoft SQL Server 2019 back-end database on top of a Windows Server 2019 OS. The data tables are updated monthly, and the data is stored on the SQL Server. Microsoft Web interface linked to the back-end data. CASTS resides on the GSS-30 domain and relies on GSS-30 for its infrastructure level security controls. CASTS utilized GSS-39 VM Infrastructure System.

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

CFO Accounts Receivable Management System (CAMS)

What is the sensitivity of the Shared Drive?

Federal Tax Information (FTI)

Please provide a brief description of the Shared Drive.

Repository for taxpayer module data extracts, extracted per specific parameters.