



Senior Agency Official for Records Management 2023 Annual Report

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.

On June 28, 2019, the Office of Management and Budget (OMB) and NARA issued a memorandum, *Transition to Electronic Records* ([M-19-21](#)), to ensure that all federal records are created, retained, and managed in electronic formats. M-19-21 gave agencies until the end of December 2022 to comply with several specific deadlines.

On December 23, 2022, OMB and NARA issued a new memorandum, *Update to Transition to Electronic Records* ([M-23-07](#)) reinforcing the goals in M-19-21 and extending the 2022 deadlines to June 30, 2024.

Additionally, on January 1, 2021, Congress enacted the Preservation of Electronic Messages and Other Records Act, amending 44 U.S.C. Chapter 29, that requires the electronic capture, management, and preservation of such electronic records in accordance with the records disposition requirements of 44 U.S.C. Chapter 33.

This year's SAORM report provides an opportunity for agencies to report on plans and progress towards electronic recordkeeping and preservation under these requirements, as well as other important records management initiatives.

The reporting period begins on January 8, 2024, and reports are due back to NARA no later than March 8, 2024.

NARA plans to post your 2023 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 on our website.

Instructions for Reporting:

- This template covers records management program developments, including those related to the transition to electronic recordkeeping as required by M-19-21 and M-23-07.
- 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 rmsselfassessment@nara.gov. Include the words “SAORM 2023 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.

NARA may follow up with agencies to obtain additional information and/or documentation related to responses provided in the template.

As in previous years, we will be validating selected questions and responses from agencies. Your agency may be selected at random to provide additional documentation and/or take part in interviews to discuss your records management program activities.

Provide the following information (required):

- Name of SAORM: [Mike Oser](#)
- Position title: [Acting Director, Identity and Records Protection \(IRP\)](#)

1. What agencies, bureaus, components, or offices are covered by this report and your position as SAORM, and which will be reporting separately?

Please provide a list and indicate any that are new or have been changed due to reorganization or other circumstances.

[Internal Revenue Service \(IRS\)](#)

2. Will your agency meet the goal to manage, preserve and transfer all permanent records in an electronic format with appropriate metadata by June 30, 2024? (M-19-21, 1.2 and M-23-07, 1.1 and 1.2)

- Yes
 No
 Not applicable, all records are in electronic format

If 'No,' why not? (Please include if you will be submitting an exception request and/or details of specific challenges in meeting the goal.)

IRS reached full email compliance in October 2017, using native records management functionality in the Exchange 2016 Outlook environment; upgraded to Microsoft's Office 365 which includes Exchange Online. Retentions are set at the account-level based on IRS's Capstone approach. All mailboxes of designated Capstone officials are automatically and permanently maintained and will be transferred to NARA in electronic format. IRS received NARA approval for an update to its Capstone Schedule using NA Form 1005 (Job No. GRS 6.1-0058-2017-0001) on 09/25/2017. In accordance with NARA Bulletin 2022-02, IRS re-submitted its Form NA-1005, and is awaiting NARA approval under Job No. GRS 6.1-0058-2023-0001.

IRS uses Microsoft SharePoint with an AvePoint records management add-on and records management tools in the Documentum environment so that unstructured data (including permanent records) have appropriate retentions and that dispositions are electronically carried out. IRS has implemented required metadata fields within recordkeeping systems and is confident the agency can transfer permanent electronic records.

This is part of an IRS IT Strategic Plan to modernize IRS information technology (IT) systems. M365 brings together advanced system security, business, and records management tools to oversee the creation, access to, modification, and final disposition of agency records.

Progress towards fully meeting electronic recordkeeping goals is incremental and sensitive to pertinent deadlines, IRS submitted an exception request for more time in meeting permanent records OMB/NARA Memoranda M-19-21, *Transition to Electronic Records*, and M-23-07, *Update to Transition to Electronic Records* requirements.

On February 2, 2023, OMB/NARA granted an exception to requirements M-19-21, 1.2 and M-23-07, 1.1 and 1.2 until December 31, 2030, contingent upon the IRS providing NARA and OMB with annual progress reports on key digital transformation benchmarks.

3. Will your agency meet the goal to manage and preserve all temporary records in an electronic format by June 30, 2024? (M-19-21, 1.3 and M-23-07, 1.3)

Yes

No

Not applicable, all records are in electronic format

If 'No,' why not? (Please include if you will be submitting an exception request and/or details of specific challenges in meeting the goal.)

Modernizing the IRS's information technology systems and appropriately managing all electronic records is one of the agency's top priorities. While we have a roadmap to success, the agency needs more time to finalize the electronic recordkeeping technology, policy, and process changes that will ensure records management compliance and

preservation of taxpayer records are not compromised during these transformations. COVID-19 resources and operational impacts have eased and an incremental return to business-as-usual allows for an escalation in Servicewide improvements that support the underlying modernization goals and objectives described in the President’s Management Agenda but not at the levels or pace to meet the June 30, 2024, deadline.

NARA approved IRS’s exception request to the requirements of OMB/NARA Memoranda M-19-21 and M-23-07, including the terms of paragraphs 1.3 to manage and preserve all temporary records in an electronic format by December 31, 2030.

The Service has made significant progress towards the requirement with the following (ongoing) key initiatives and technological advancements:

- Enterprise migration to M365 cloud, SharePoint Online and OneDrive to allow for robust management of temporary records in electronic format.
- Released digitalization/digitization interim guidance (IG), including technical, metadata, and quality assurance requirements for revision of Records Office Internal Revenue Manual (IRM) 1.15.6 *Managing Electronic Records*.
- Implementation of digitization (scanning) and electronic system validation and assessments. IRS digitalization strategy establishes an enterprise vision for converting paper-based forms and correspondence, and for transforming business processes to convert documents into data that is accessible and easily processed to improve taxpayer experience and drive efficiencies.
- Servicewide digitization/digitalization strategy working groups/initiatives, and other IRS modernization efforts in scope with enterprise solutions to create, manage and access data/records in accordance with NARA/OMB mandate.

4. Will your agency meet the requirements of M-19-21, 1.3 and M-23-07, 1.3 to close agency-operated records storage facilities by June 30, 2024? (Choose all that apply)

- Yes
 No
 Not applicable, my agency does not have agency-operated records storage facilities
 Not applicable, all records are in electronic format

If ‘No,’ why not? (Please include if you will be submitting an exception request and/or details of specific challenges in meeting the goal.)

5. Will your agency meet the requirements of M-19-21, 1.3 and M-23-07, 1.3 and transfer inactive records to a NARA Federal Records Center (FRC) or commercial storage facilities by June 30, 2024? (Choose all that apply)

- Yes, we will transfer to the FRC

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- Yes, we will transfer to commercial storage facilities
 No
 Not applicable, all records are in electronic format

If 'No,' why not? (Please include if you will be submitting an exception request and/or details of specific challenges in meeting the goal.)

On February 2, 2023, NARA approved IRS's exception request to the requirements of OMB/NARA Memoranda M-19-21 and M-23-07 to produce paper records and to continue to store those records at the FRCs until December 31, 2030, contingent upon the IRS providing NARA and OMB with annual progress reports to include the following strategic goals for the digital transformation of the IRS workflow:

1. Compliance with M-19-21 FRC Mandate
2. Compliance with M-19-21 eRecords Mandate
3. Support for the Modernization of Paper Intake
4. Support for the Reduction of Paper Created Post-Intake

The IRS is still aggressively planning for when NARA/Federal Records Centers (FRCs) will no longer accept its transfers of permanent or temporary records in analog (paper) formats, but this extension allows for better synchronization of modernization efforts Servicewide and provides a more realistic and viable compliance goal.

6. Does your agency have a Data Management Strategy that includes records management principles? (<https://www.archives.gov/files/records-mgmt/resources/cdo-rm-assessment-report.pdf>)

- Yes
 No

Please explain your response.

IRS is committed to a Servicewide records management responsibility. Records management internal controls start with agency leadership and are part of the annual IRS Federal Managers' Financial Integrity Act (FMFIA) assessment. The FMFIA requires that each agency head establish internal controls to help ensure the agency uses its financial resources effectively and manages them securely. The IRS uses the Internal Controls Managerial Assessment (ICMA) to measure compliance and risk related to financial stewardship activities and provide a general assessment of all IRS controls. The assessment contains five records-related internal control valuations for Front Line Managers (FM) and Senior Managers (SM), including:

FM-16. I collect Smart ID cards, Physical Access Control (PAC) cards, or any other credentials from employees or contractors who leave the IRS and complete the required Separating Employee Clearance documentation for assets and records.

FM-22. I address and correct practices in my organization that could put Federal Tax information, taxpayer records, data, or remittances at risk of loss, theft, destruction, or disclosure.

SM-15. I understand what constitutes an official record, and I preserve all records in an electronic or paper format, as appropriate.

SM-16. I know who to contact or where to find information if I have questions about maintaining or disposing of official records.

SM-17. I understand what a litigation hold is and know what I should do if I receive notification of one.

The IRS Records Office, in conjunction with the IT organization and others are actively engaged in multiple digitization/digitalization working groups and initiatives that are transforming the way IRS conducts business and manages records. The IRS is committed to addressing challenges associated with large volumes of paper. The IRS digitalization and digitization (scanning) strategy, and electronic system validation processes and assessments establish an enterprise vision for converting paper-based forms and correspondence, and for transforming business processes to convert documents into data that is accessible and easily processed to improve taxpayer experience and drive efficiencies. This digitalization strategy provides centralized planning and coordination for these efforts to advance the IRS's e-recordkeeping commitments.

As the SAORM, I promote records management as a Servicewide mission critical function. Other initiatives that I oversee to certify records management directives, policies, procedures, and retention schedules are properly implemented in conjunction with agency stakeholder activities include:

- Records management inclusion in the IRS Enterprise Architecture (EA) provides the requirements for recordkeeping systems in accordance with 36 CFR. RIM is part of the IRS OneSDLC (System Development Life Cycle) PCLIA (Privacy and Civil Liberties Impact Assessment) completion stage. RIM staff review all electronic systems criteria that go through this process to ensure the systems have approved retention schedules, and that recordkeeping requirements have been identified.
- Active participation in agency adoption of cloud computing and configuration of network records storage environments to safeguard records against loss and deliver approved final disposition actions. IRS has upgraded to Microsoft's Office (M)365 which includes Exchange Online. This is part of its IT Strategic Plan to modernize IRS IT systems.
- RIM policy updates, including IRM 1.15.6 *Managing Electronic Records* relating to use of collaboration tools such as Microsoft Teams and M365, and recordkeeping responsibilities.

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- RIM released document destruction guidance titled “Destroying Paper Records after Digitization Projects.” This document provides the foundation for the assessment of risk prior to disposal actions and the application of enterprise document destruction determination standards across business units within the IRS. It incorporates IRS policies and best practices found in NARA’s electronic records management (eRM) regulations (36 CFR Chapter XII, Subchapter B, Part 1236) and ensures original source paper destruction is assessed in a consistent, repeatable manner across the IRS; to manage customer burden while ensuring the security of each taxpayer records; and to leverage common solutions for efficiency, consistency and security.

Additionally, IRS policies against unauthorized use, alteration, alienation, or deletion of electronic records are documented in RIM IRM 1.15.3, *Disposing of Records* and IRM 1.15.6, *Managing Electronic Records*. IRS updates to records loss documentation include RIM improvements to Form 14757, *Records Management Checklist for Separating Employees* and *Records Loss Reporting Form 15035*, which help better assess incidents of potential records loss and provide more timely response and corrective actions.

7. In your role as SAORM, do you meet with your Agency Records Officer(s) to discuss the agency records management program’s goals?

Yes

No

Not applicable, my agency does not currently have a designated Agency Records Officer

Please explain your response. (If ‘Yes,’ please include how often, a description of topics, and outcomes of these meetings. If ‘No,’ please explain why not.)

I am committed to and actively support IRS’s RIM program and its oversight of Servicewide compliance with records management statutes and regulations, and related obligations.

I schedule regular meetings with RIM leadership to set program goals and objectives, and monitor progress. I rely heavily on the Records Officer and her expertise to interpret and establish records management policy requirements and procedure updates, and provide substantive feedback and direction. I collaborate with the Records Officer on RIM’s responsiveness to internal/external inspections of the Program, including Congressional inquiries and audit requests for information about IRS records management policies, procedures, and activities.

As the SAORM I serve as the executive reporting chain to the IRS Chief Privacy Officer. I oversee the (HQ) RIM program that is responsible for developing, leading, advising on, and promoting IRS records management policies, standards and procedures, and

guidelines to carry out the scope and mission of the RIM program. Several HQ staff, including the Records Officer, are former NARA employees and have a wealth of agency records management experience.

8. Has your agency incorporated NARA’s digitization standards into your Information Resource Management (IRM) Strategic Plan? (44 U.S.C. 3506(b)(2) and OMB Circular A-130)

Yes

No

Not applicable, my agency is not currently digitizing records

Please explain your response. (If ‘Yes,’ what steps have been taken? If ‘No,’ why not?)

IRS and RIM consider the development and delivery of a digitization strategy to transition IRS from a paper-based to a digitally driven agency a top organizational priority. Partnerships among key agency stakeholders such as RIM and IT provide critical coordination of compliance activities related to paper, digitization and structured data in compliance with M-19-21/M-23-07.

RIM policy updates in IRM 1.15.6 *Managing Electronic Records* relate to Servicewide use of collaboration tools such as Microsoft Teams and M365, and recordkeeping responsibilities. RIM’s publication of Form 15407, *Electronic Recordkeeping System Assessment (eRSA)*, Form 15407-A, *One Software Development Life Cycle (OneSDLC)*, *RIM Checklist*, and Form 15408, *Digitization Validation Assessment* support project stakeholders Servicewide involved in deploying new electronic records management (eRM) systems and updating legacy eRM systems to incorporate requirements into recordkeeping system design/functionality.

RIM also released document destruction guidance titled “Destroying Paper Records after Digitization Projects” which provides the foundation for the assessment of risk prior to disposal actions and the application of enterprise document destruction determination standards across business units within the IRS. It incorporates IRS policies and best practices found in NARA’s eRM regulations (36 CFR Chapter XII, Subchapter B, Part 1236) and ensures original source paper destruction is assessed in a consistent, repeatable manner across the IRS; to manage customer burden while ensuring the security of each taxpayer records; and to leverage common solutions for efficiency, consistency and security.

9. Does your agency have a social media strategy that includes capturing and maintaining records in accordance with records management statutes and regulations?

Yes

No

Please explain your response.

IRS takes very seriously its requirement to manage all agency records and recognizes the need to focus more attention on how it uses social media (SM) platforms, and how those records are managed and preserved. IRS has a NARA-approved schedule for networking site use records and RIM includes staff guidance in IRM 1.15.6 *Managing Electronic Records* that agency use of social media such as Facebook, YouTube, Twitter, Instagram, and other similar technologies must consider recordkeeping requirements in accordance with federal rules and regulations, but more is required. NARA's September 2023 oversight assessment on the management of social media records provides valuable information and identifies helpful recommendations for IRS social media recordkeeping improvements.

10. Is there specific policy or guidance you need from NARA to support the strategic direction of your records management program?

Yes

No

Please explain your response and include any comments on existing, pending, and future topics.

IRS requests more job aids/tools to better understand how emerging technologies, such as artificial intelligence, can be used to support agency records management activities and requirements.