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Department of the Treasury  
Internal Revenue Service

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*Records Management Inspection Report*

National Archives and Records Administration  
June 30, 2015

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## EXECUTIVE SUMMARY

Congress, through the Consolidated and Further Continuing Appropriations Act of 2015, directed the Archivist of the United States to conduct an inspection of the Internal Revenue Service's (IRS) compliance with the provisions of Chapters 29, 31, and 33 of Title 44, United States Code (U.S.C.), during calendar years 2009 through 2013. The Act required that the National Archives and Records Administration (NARA) complete the inspection and report to the appropriate Congressional committees within 180 days of enactment.

As a result, NARA inspected the Records and Information Management (RIM) Program of the IRS in 2015. NARA conducted this effort under the authority granted it by 44 U.S.C. 2904(c)(7) and 2906 to inspect records management programs and practices of federal agencies.

In addition to the parameters specified by Congress, the purpose of this inspection was to examine the IRS RIM Program with particular interest in the policies and procedures pertaining to the management of email; electronic records; records scheduling and implementation; and the identification, risk assessment, and transfer of permanent records. Therefore, there was a focus on the current records management processes and future initiatives.

The IRS RIM Program was sufficiently compliant with the statutes and regulations prescribed by 36 CFR Chapter XII, Subchapter B during the period of 2009 through 2013. While this inspection identified several conditions that currently add risk to the IRS's records management operations, the IRS RIM Program generally meets statutory and regulatory requirements. A compliant program requires senior management support at the highest levels; a clear definition of program objectives, responsibilities, and authorities; allocation of sufficient resources to administer the program; assignment of the program to an appropriate office within the agency's organizational structure; continuous training for records management staff; and regular internal evaluations to monitor compliance and program effectiveness. The IRS generally, but not entirely, met this standard from the period of 2009 to present. This report discusses specific areas where the standard was not fully met for email and other information systems that electronically create and maintain records.

There are also challenges to the effectiveness of the IRS RIM Program. Therefore, this report makes eight findings and nine recommendations. The main concerns covered in this report include:

- The IRS needs to manage all agency email in an electronic records management system that ensures reliability, authenticity, integrity, and usability of email records.
- The IRS's RIM staff should be included in procedures for notification of loss or potential loss of records and cyber-security incident reporting system to increase their awareness of the risks to records and to comply with 36 CFR 1230.10.

## Executive Summary

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- The IRS RIM staff should develop and implement mandatory records management training for all staff, including senior executives and contractors to ensure agency-wide understanding of their roles and responsibilities under the law.
- The IRS should continue to upgrade its information technology infrastructure in order to electronically manage email and other electronic records per records management regulations.

A complete list of findings and recommendations is included as Appendix C. The IRS has provided a memorandum in response to this inspection that is included as Appendix G.

The IRS will be required to develop a Plan of Corrective Action (PoCA) to ensure resolution of the recommendations. The PoCA should specify how the IRS will address each recommendation and include a timeline for completion of corrective action(s). NARA will analyze the proposed remedial actions and work with the IRS to ensure the adequacy of the PoCA.

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**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE**

**RECORDS MANAGEMENT INSPECTION REPORT**

**INTRODUCTION**

The National Archives and Records Administration (NARA) is responsible for assisting federal agencies in the proper management of records in all media to protect rights, assure government accountability, and to preserve records of enduring value.

In this capacity, NARA inspects the records and information management programs of agencies to ensure compliance with federal laws and statutes and to investigate specific issues or concerns. Then NARA works with agencies to make improvements to their programs based on inspection findings and recommendations. NARA also identifies best practices that could help other agencies.

Congress, through the Consolidated and Further Continuing Appropriations Act of 2015, directed the Archivist of the United States to conduct an inspection of the Internal Revenue Service's (IRS) compliance with the provisions of Chapters 29, 31, and 33 of Title 44, United States Code (U.S.C), during calendar years 2009 through 2013. The Act required that NARA complete the inspection and report to the appropriate Congressional committees within 180 days of enactment. In carrying out this responsibility, and based on the authority granted to our agency in 44 U.S.C. 2904(c)(7) and 2906, NARA conducted an inspection of the Records and Information Management (RIM) Program of the IRS.

**BRIEF AGENCY DESCRIPTION**

The 16<sup>th</sup> Amendment to the U.S. Constitution established an income tax. In the 1950s the agency's name was changed from the Bureau of Internal Revenue to its current name the Internal Revenue Service. The IRS is a bureau of the Department of the Treasury. Its mission is to provide American taxpayers top quality services by helping them understand and meet their tax responsibilities and to enforce the law with integrity and fairness to all.<sup>1</sup>

Tax collection is governed by Title 26 of the U.S. Code, Internal Revenue Code. Handling of taxpayer information and records are covered by Title 26 of the Code of Federal Regulations (CFR) Subtitle F: Procedures and Administration. Confidentiality, non-disclosure, and other protection of taxpayer information are specifically covered under 26 CFR 6103.

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<sup>1</sup> <http://www.irs.gov>.

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The IRS is organized to carry out the responsibilities of the Secretary of the Treasury under section 7801 of the Internal Revenue Code. Section 7803 of the Internal Revenue Code provides for the appointment of a Commissioner of Internal Revenue to administer and supervise the execution and application of the internal revenue laws. The IRS is divided into three Commissioner-level organizations.

- Commissioner, Internal Revenue - Specialized IRS units report directly to the Commissioner's Office. The IRS Chief Counsel also reports to the Treasury General Counsel on certain matters.
- Deputy Commissioner for Services and Enforcement - The Deputy Commissioner reports directly to the Commissioner and oversees the four primary operating divisions and other service and enforcement functions.
- Deputy Commissioner for Operations Support - The Deputy Commissioner reports directly to the Commissioner and oversees the integrated IRS support functions, facilitating economy of scale efficiencies and better business practices.

In addition to collecting revenue, the IRS examines individual and corporate returns, conducts criminal investigations related to potential violations of the tax code, and handles tax appeals.

#### **INSPECTION OBJECTIVE**

This inspection was initiated to determine if the RIM Program of the IRS was in compliance with Chapters 29, 31, and 33 of Title 44, United States Code between the years 2009 and 2013.

In keeping with NARA's standard records and information management inspection objectives, NARA also sought to determine if the current IRS RIM Program has policies and procedures to ensure records, regardless of format, are created, captured, maintained, and disposed of in accordance with the records management regulations located at 36 CFR Chapter XII. There was particular emphasis on email management; other electronic records management; records scheduling and implementation; and the identification, risk assessment, and transfer of permanent records.

#### **SCOPE AND PURPOSE**

This is a comprehensive inspection of the IRS RIM Program:

- Examining implementation of records management policies, standards, procedures, retention schedules, and other tactics.
- Examining training of staff on their RM roles and responsibilities.
- Emphasizing the importance of electronic records management.

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## **METHODOLOGY**

This inspection was conducted using a combination of site visits, teleconferences, and a review of received documentation.

- The inspection team used a detailed checklist based on federal statutes, regulations, and NARA guidance. For a complete checklist see Appendix E.
- The inspection team reviewed the IRS's responses to the annual Records Management Self-Assessment (RMSA) from 2009 through 2014 and the Senior Agency Official (SAO) for Records Management Annual Report from the Department of the Treasury, 2013 and 2014.
- The IRS provided documentation of records management policies; procedures; training curriculum; metrics covering training; and performance goals and measures covering 2009 through current. For a summarized list of documents see Appendix A.
- There were five site visits consisting of meetings with multiple offices. During the site visits, the NARA inspection team met with the IRS's RIM staff, a small sample of Area Records Managers (ARMs) and Information Resource Coordinators (IRCs), information technology staff, and representatives from the Department of the Treasury Office of Privacy, Records and Transparency. For a complete list of site visits see Appendix D.
- There were multiple teleconferences with the IRS's RIM staff.

## **STRUCTURE OF THE REPORT**

In accordance with 36 CFR 1239 this report contains:

- (1) An executive summary;
- (2) Background and purpose of inspection;
- (3) Inspection methodology, including offices visited;
- (4) Findings;
- (5) Corrective actions needed and other recommendations; and
- (6) Any necessary appendices, such as summaries of each site visit or the inspection instrument.

The IRS has provided a memorandum in response to this inspection. (See Appendix G.)



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## FINDINGS AND RECOMMENDATIONS

Using the parameters established by Congress, we examined the IRS's compliance with records management regulations from 2009 through 2013. The inspection also included analysis of current records management processes and future initiatives.

NARA makes eight findings and nine recommendations to assist the IRS with its records management program.

### STATUTES AND REGULATIONS

36 CFR Chapter XII, Subchapter B specifies policies for federal agencies' records management programs relating to proper records creation and maintenance, adequate documentation, and records disposition. The regulations in this Subchapter implement the provisions of 44 U.S.C. Chapters 21, 29, 31 and 33.

The Federal Records Act requirements for federal agencies are found in 44 U.S.C. Chapter 31, Records Management by Federal Agencies. At a high level, agency heads are responsible for ensuring several things, including:

- The adequate and proper documentation of agency activities. (44 U.S.C. 3101)
- A program of management to ensure effective controls over the creation, maintenance, and use of records in the conduct of their current business. (44 U.S.C. 3102(1))
- Compliance with NARA guidance and regulations and compliance with other sections of the Federal Records Act that give NARA authority to promulgate guidance, regulations, and records disposition authority to federal agencies. (44 U.S.C. 3102(2) and (3))

The regulations implementing the Federal Records Act are found in 36 CFR Chapter XII, Subchapter B—Records Management. NARA provides additional guidance to agencies at its records management website - <http://www.archives.gov/records-mgmt/>.

The IRS RIM Program was sufficiently compliant with the statutes and regulations prescribed by 36 CFR Chapter XII, Subchapter B during the period of 2009 through 2013. The IRS RIM Program satisfied the objectives of the relevant regulations, which, according to 36 CFR 1220.34, require all agencies to:

- (a) Assign records management responsibility to a person and office with appropriate authority within the agency to coordinate and oversee implementation of the agency comprehensive records management program principles in §1220.32;
- (b) Advise NARA and agency managers of the name(s) of the individual(s) assigned operational responsibility for the agency records management program;
- (c) Issue a directive(s) establishing program objectives, responsibilities, and authorities for the creation, maintenance, and disposition of agency records;

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- (d) Assign records management responsibilities in each program (mission) and administrative area to ensure incorporation of recordkeeping requirements and records maintenance, storage, and disposition practices into agency programs, processes, systems, and procedures;
  - (e) Integrate records management and archival requirements into the design, development, and implementation of electronic information systems as specified in §1236.12;
  - (f) Provide guidance and training to all agency personnel on their records management responsibilities, including identification of federal records, in all formats and media;
  - (g) Develop records schedules for all records created and received by the agency and obtain NARA approval of the schedules prior to implementation, in accordance with §1225 and §1226 of this Subchapter;
  - (h) Comply with applicable policies, procedures, and standards relating to records management and recordkeeping requirements issued by the Office of Management and Budget and NARA, or other agencies, as appropriate;
  - (i) Institute controls ensuring that all records, regardless of format or medium, are properly organized, classified or indexed, and described, and made available for use by all appropriate agency staff; and
  - (j) Conduct formal evaluations to measure the effectiveness of records management programs and practices, and to ensure that they comply with NARA regulations in this Subchapter.<sup>2</sup>

The IRS RIM Program's policies and procedures meet the elements of the regulations, although this inspection identified some conditions that add risk to the program. Those conditions are described in the following section.

### **THE IRS RECORDS AND INFORMATION MANAGEMENT PROGRAM**

The IRS has a small, headquarters-based RIM staff of six people. There is a nationwide system of Area Records Managers (ARMs) and Information Resource Coordinators (IRCs) charged with a combination of information dissemination and physical responsibilities for the management of records for each business unit. There are 14 ARMs and approximately 3,000 IRCs. This complies with 36 CFR 1220.34(d), which requires that records management responsibilities be assigned to a network of records liaison officers in program and field offices.

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<sup>2</sup> 36 CFR 1220.34, <http://www.ecfr.gov>.

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The responsibility of ARMs and IRCs is to provide records management guidance. IRCs, under the guidance of the ARMs, are responsible for files planning and inventorying in each office and for updating as required with recordkeeping format changes. The ARMs and IRCs the inspection team interviewed handled mostly paper processes.

The Internal Revenue Manual (IRM) is the official source of instructions to IRS staff for processes, procedures, and guidelines for daily business operations. Records and information management policies are in Section 1.15. This section is also known as the Records Management Handbook or simply The Handbook.<sup>3</sup>

The Handbook is divided into various topical sections covering a wide variety of records and information management policies, routines, procedures, and requirements, which indicates compliance with 36 CFR 1220.34(c) and 36 CFR 1222 through 1238. It is updated periodically as needed. The instructions are very detailed, thorough, and easy to follow. The Handbook is web-based and widely available to all staff.

While the RIM Program complies with the regulations, there are areas of concern. As a result, this inspection makes the following findings and recommendations.

**Finding 1: The IRS's current email management practices and technologies do not secure all record email against potential loss.**

The IRS email system runs on Microsoft Outlook and is stored on email servers at the IRS data centers. Approximately 170 terabytes of email are currently stored on the email servers. The daily backup provides a snapshot of the contents of all email boxes at the time the backup is run. The IRS limits the total volume of email stored on the servers by restricting the amount of email most individual users can keep in an inbox at any given time. The IRS does not automatically delete emails, rather, each employee is responsible for managing and prioritizing the information in their email box.

The IRS has historically stored email as Personal Storage Table (PST) files on individual hard drives, with the exception of the employees of the Chief Counsel. The PST files of Chief Counsel employees reside on a server. The IRS has recognized the risks of storing PST files on the hard drives of individual staff and has mitigated this risk somewhat by moving Senior Officials' email to network locations.

The RIM Program has issued policies, guidance, and training for staff on managing emails. Employees must determine if the content of an email qualifies it as a record using the definition of a record under 44 U.S.C. 3301. Most of the IRS's business units do not have an email archive or recordkeeping system. The policy of the IRS, in compliance with 36 CFR 1236.22(c)(2)(f), largely has been to print email records and file them in accordance with their records control schedule.

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<sup>3</sup> Internal Revenue Manual, [http://www.irs.gov/irm/part1/irm\\_01-015-001.html](http://www.irs.gov/irm/part1/irm_01-015-001.html).

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*Recommendation 1.1: The IRS needs to manage all agency email in a manner that ensures reliability, authenticity, integrity, and usability of email records.*

*Recommendation 1.2: The IRS should end its current practice of storing PST files on staff hard drives and shared drives, and migrate legacy email to an electronic records management system, so that the IRS can more effectively manage email consistent with their business needs and NARA regulations and policies.*

**Finding 2: Policies and procedures for notifying NARA of erroneous or unauthorized disposal of records are not consistently followed.**

Under the provisions of 36 CFR 1230.10, agencies are responsible for implementing and disseminating policies and procedures to protect records against loss or destruction. Because it is impossible to totally prevent incidents, agencies must report such loss promptly to NARA under 36 CFR 1230.14.

Having the proper mechanics of records management in place does not guarantee that all records will be properly maintained at all times or prevent the loss of information due to accidents, mistakes, and disasters. However, having such policies and procedures does inform staff of their records management responsibilities and provides instructions for when records are lost or damaged.

The IRS Records Management Handbook 1.15.3: Disposing of Records clearly states that:

Employees should report, in writing to their ARM or the IRS Records Officer, any unauthorized, unlawful, or accidental destruction, defacing, or alteration, of records in their custody or the Service's custody.... The IRS Records Officer must furnish a report to the National Archives and Records Administration (NARA) after each incident of erroneous destruction.<sup>4</sup>

Although this section of the Handbook was revised in 2013, the wording for reporting unauthorized disposal was not changed.

The IRS has, but does not consistently follow, procedures concerning loss or potential loss of records. The IRS rarely reports erroneous or unauthorized disposal of records to NARA. In interviews with the IRS's staff, it was clear they were aware that the loss of records must be reported to the records officer, but there is confusion as to what constitutes a reportable loss.

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<sup>4</sup> Ibid. This section of the Handbook was revised November 1, 2013, and was the current version of this section in use at the time of this inspection. The material changes to this section include new references to the IRS Records Control Schedules and the General Records Schedule (published by NARA for records that most agencies have in common). The wording for reporting unauthorized disposal was not changed.

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The regulations to notify NARA do not indicate how significant a records loss must be to require reporting. But there is some evidence that the IRS's staff believed that the loss of records should be reported only when the loss was intentional or permanent records were involved. Some of this confusion is due to the fact that there are normally multiple copies of electronic records. Thus a loss by one custodian may not be a loss from the agency's perspective.

The IRS otherwise makes considerable effort to ensure the proper management of its records and information. This includes ensuring the normal implementation of records control schedules and disposal procedures are routinely followed. The ARMs and IRCs are involved in office relocations, records clean up days, requests for additional storage equipment, and other activities that bring potential failures to implement disposition properly to their attention. There are also procedures to document routine disposal of records in accordance with retention schedules.

*Recommendation 2: The IRS should work with NARA to develop internal procedures and guidance to clearly define when and how records loss or potential records loss is identified and managed within the agency, particularly how and when such loss is reported to the IRS's RIM Program staff and subsequently to NARA.*

**Finding 3: The IRS's data management procedures do not adequately engage RIM staff when records may be in jeopardy.**

The IRS's Information Technology (IT) is responsible for data management and storage. Within IT, responsibility for data management and storage is split between several locations in order to provide security and redundancy. The NARA inspection team was briefed on the activities of the IRS's data centers and toured the Martinsburg, West Virginia, facility. This briefing focused on the data protection and recovery efforts carried out by Enterprise Operations (EOPS). These efforts include two main activities: the management of the IRS's backup infrastructure environment and the custodianship of physical media, including tapes and hard drives. The staff at the data center works closely with colleagues at the IRS's New Carrollton facility to ensure the integrity and security of the IRS's electronic systems and to facilitate data retrieval and recovery when necessary.

However, there needs to be better communication with RIM Program staff when data loss might indicate records loss. The current procedure is:

- Loss of computers and other cyber security incidents are reported to the Cyber Security Incident Reporting Center (CSIRC).
- Cyber security incidents identified by or reported to the CSIRC are assessed to determine the nature and severity of events to formulate a prompt response for containment and eradication, thereby minimizing impact.
- Reported incidents are documented within the CSIRC centralized Incident Tracking System (ITS) and further triaged to determine validity, severity, and impact of the event, as well as any legal or criminal ramifications.

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- As mandated by Treasury Department Publication, TDP 85-01, the CSIRC team analyzes each incident type to determine the severity and assigns them to the appropriate Federal Agency Incident Category and further reports the incidents to the Treasury CSIRC (TCSIRC).
  - The incident categories provide the Federal Government and supported organizations a common taxonomy when reporting incidents and events.

The CSIRC reporting procedures reveal no required steps for notifying the IRS RIM Program staff of potential data loss. Currently, when systems are compromised, RIM Program staff is unaware of what records may be in jeopardy and cannot respond internally or to NARA as required. The IRS should resolve how RIM Program staff learns about any potential loss of records due to data failure.

Additionally, as part of the employee separation processes, the IRS recycles hard drives. This involves removing used hard drives and removing any remaining files by degaussing. There are no standardized procedures to ensure that remaining files have been reviewed for record material. Degaussing without determining that all records have been properly dispositioned could constitute an unauthorized or erroneous disposal in violation of 36 CFR 1230.10. The RIM Program has not previously been involved in this process but is working with IT and other stakeholders to develop criteria for managers and separating employees to ensure that all record material has been appropriately secured in a recordkeeping environment prior to degaussing.

*Recommendation 3: The IRS processes involving the potential loss of electronic data should be revised to include notification and coordination with the RIM Program to mitigate potential loss of records.*

**Finding 4: Lacking a dedicated electronic email management system, the IRS is indefinitely holding backup tapes of its email accounts and executive staff shared drives.**

The IRS has three data centers to handle exchange email including live redundancy (daily incremental) and weekly full backups. Linear Tape-Open (LTO) tapes are used to store copies of the IRS's email. Prior to April 2013, these tapes were retained for six months and recycled. The practice of retaining backup tapes for six months is consistent with the NARA-issued General Records Schedule (GRS 24, item 4).<sup>5</sup>

In reaction to recent audit and Congressional hearings, a freeze was put in place preventing the recycling of backup tapes. This is normal procedure when records are needed for audit and other administrative or legal purposes. It is our understanding that a change in policy was made to stop recycling backup tapes even after they are no longer needed for audit purposes.

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<sup>5</sup> General Records Schedules (GRS), <http://www.archives.gov/records-mgmt/grs.html>.

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As of July 1, 2014, all backup tapes of the IRS's email systems are retained indefinitely per current standing order from the IRS's senior management. Staff at the IRS Martinsburg facility document a significant increase in the number of backup tapes that they are now having to purchase because new ones can no longer be recycled. The total number of backups used by the facility currently stands at 38,000 LTO tapes. In addition, backup tapes of shared drives for senior executives are also kept indefinitely. There has been no discussion to determine under what circumstances this ban on recycling of backup tapes could be lifted. When no longer needed for audit and legal purposes, continued indefinite retention of email backup tapes and executive level shared drives is not cost effective. This practice results in a significant increase in the space required for tape storage.

*Recommendation 4: The IRS needs to stop the unsustainable practice of retaining backup tapes indefinitely, implement compliant electronic email management, and recycle backup tapes according to regulation and best practices.*

**Finding 5: The IRS's granular, organizationally-based records control schedules are cumbersome to use in an increasingly digital environment.**

The IRM Chapter 1.15, Records and Information Management, formerly included all records control schedules, including General Records Schedules. In April 2010, the General Records Schedules were removed from the IRM and published in IRS Document 12829. In August 2013, the majority of the IRS's program related records control schedules were moved to IRS Document 12990 with some remaining in IRM 1.15 because they are pending revision. As revisions are made, the remaining schedules will be moved so that eventually all records control schedules will be in one location.

IRS Document 12990 includes descriptions and instructions for retention and disposition of agency program records. Its structure is typical of an organizational records control schedule. It is divided into 29 chapters, containing several hundred individual items, totaling over 500 pages.

The use of granular, organizationally-based retention schedules is less effective in digital environments because they are cumbersome and expensive to program into electronic recordkeeping systems. They increase the possibility of confusion, errors, and lack of adoption in electronic and paper systems by having to apply too many disposition authorities. In contrast, a functional schedule can substantially reduce the number of disposition authorities. This will help with the implementation of electronic records management by decreasing the amount of time required to set up user profiles based on fewer disposition authorities.

*Recommendation 5: The IRS should explore options for consolidating its records schedules into a functional style that is more conducive to electronic records management.*

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**Finding 6: The IRS has encrypted permanent records that NARA will be unable to take without decryption.**

The IRS encrypts its email and other electronic records to protect the privacy of taxpayer information, confidentiality, and the IRS's techniques and practices. NARA's transfer guidance requires agencies remove or deactivate encryption before the records may be transferred.<sup>6</sup>

*Recommendation 6: The IRS should modify its records management policies to include procedures to decrypt permanent email before transfer to NARA.*

**Finding 7: The IRS RIM Program has limited capacity to monitor the implementation of records management policies in program offices across the country.**

While the current ARM and IRC structure enables the RIM Program staff to implement policies and procedures in every business unit, ARMs perform records management functions as one of several unrelated collateral duties. This limits the ARMs' availability to perform audits or inspections of the records practices in each unit.

ARMs and IRCs play an important role in the RIM Program's records risk mitigation strategy. They work collaboratively to follow strict agency protocols and procedures in the transfer of records to and from Federal Records Centers (FRC). They coordinate and document all in-house records disposals and validate FRC disposals. The ARMs record a variety of metrics and records activities in an ARM Metrics Library, including:

- Comprehensive IRC identification for all Posts of Duties (PODs) in their area.
- IRCs Enterprise Learning Management training completion.
- Records inventory completion and files plan development.
- Listing of all training delivered.

Procedures require that ARMs and IRCs periodically review records management practices in their areas of responsibility. According to the IRS's policy, the ARMs should annually review 25% of the units assigned to them. However, the ARMs interviewed for this inspection indicated that they are able to only review a small percentage (one to three percent) of the units assigned to them. They also indicated that reviews covered paper-based processes almost exclusively.

The IRS RIM Program has a virtual assessment and self-certification tool. While clearly dependent on the veracity of the self-reported data, this method has proven to be a viable solution for those ARMs who are using it. However, the virtual assessment covers only paper-based processes.

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<sup>6</sup>NARA Bulletin 2014-01: Revised Format Guidance for the Transfer of Permanent Electronic Records, <http://www.archives.gov/records-mgmt/bulletins/2014/2014-04.html>.



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*Recommendation 7: The IRS should develop a plan to enhance evaluations of records practices in IRS business units, including units where records are electronically maintained. NARA would like to see the plan as well as evidence of its implementation.*

**Finding 8: RM training is not mandatory for all IRS staff and contractors, including Senior Officials.**

According to 36 CFR 1224.10(e), agencies must provide training and guidance to all employees on agency records disposition requirements and procedures and other significant aspects of the records disposition program. When a new or revised records schedule is issued, agencies must provide specific guidance to employees responsible for applying the schedule.<sup>7</sup>

In accordance with the regulation, the IRS RIM Program communicates RM policies, changes in regulations, NARA guidance, and updated records control scheduling through a wide range of methods. The IRS RIM Program provided sample documentation to the inspection team of its methods for sharing information and training, including:

- Guidance on RM topics
- Brochures
- Webinars
- Instructor-led training
- Newsletters
- Topical awareness bulletins
- Employee orientation for new employees

A demonstration of web-based training modules showed that an extensive effort is made to ensure that up-to-date information is available to staff. The information is clear, concise, organized, and available. There is required training for employees assigned as ARMs. This same course is recommended, but not required, for IRCs. Of the approximately 3,000 IRCs, 80% have completed the training. The ARMs provide information sessions to staff in their business units. These are tracked and statistics sent to the agency records officer.

Although training about records management responsibilities is available, it is evident that not all staff takes the training. While there is a small inclusion of records management topics in required training on privacy and non-disclosure of taxpayer information, RIM training is not mandatory for all IRS staff.

*Recommendation 8: The IRS should develop and implement mandatory records management training, including electronic records management, for all staff.*

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<sup>7</sup> 36 CFR 1224.10(e), <http://www.ecfr.gov>.

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## ONGOING IMPROVEMENT PROJECTS

NARA maintains an open and collaborative relationship with agencies in order to help them achieve their records management goals and responsibilities. As part of this activity, NARA continuously assesses the progress of agency records management initiatives. IRS has started the following activities and projects to improve their RIM Program. NARA is encouraged by these developments and looks forward to supporting the IRS in these ongoing projects:

### **The IRS is reorganizing its records management program.**

The IRS RIM Program is currently being reorganized. This reorganization will be completed by the end of 2015. Specifically, the program is moving from Agency Wide Shared Services (AWSS)/Facilities Management and Security Services (FMSS) to Privacy, Governmental Liaison and Disclosure (PGLD). The IRS believes this change will raise the visibility and strengthen the RIM Program by aligning agency-wide records management requirements with processes to ensure the protection of taxpayer information as a whole. The IRS anticipates this alignment will achieve the following:

- Improve governance of electronic systems and electronic records (including email), thereby ensuring records management compliance.
- Prioritize records management as part of the overarching privacy protection strategy.
- Include records management as a critical part in strategic planning for risk management.
- Increase attention to records disposition requirements, thereby improving records management efficiencies and effectiveness, while reducing privacy risks and operating costs.
- Improve records and privacy awareness through combined training and communications.

### **The IRS is working to improve document management and email systems with records management functionality.**

According to 36 CFR 1236.6, the IRS is required to integrate records management and preservation considerations into the design, development, enhancement and implementation of electronic information systems.<sup>8</sup> This regulation applies to structured and unstructured data. The IRS Handbook addresses this requirement in 1.15.6. The IRS provided the inspection team with two versions of the Handbook: June 2010 and March 2014. Both versions of the Handbook effectively covered the creation, maintenance, use, and disposition of federal records (including email) created by electronic information systems, computers, and other electronic devices.

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<sup>8</sup>36 CFR 1236.6, <http://www.ecfr.gov>.

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Beginning in 2005, recognizing the importance of both document management (DM) and records management (RM) technology for the IRS's business processes, the IRS initiated an effort to unify and standardize its DM environment around industry standards and Commercial Off-the-Shelf (COTS) software. Over the past decade, there have been various efforts to create a document and email system with records management functionality, but funding constraints and other IT infrastructure priorities prevented an agency-wide system. Individual business units had success in using collaboration and document management systems such as Documentum and Autonomy. However, none of these systems managed email effectively, nor were they effectively integrated with each other. The cost and lack of suitable technology during this time period were given as reasons why a system had not been possible. Current efforts will improve the IRS's capabilities in this area if they are implemented.

Electronic management efforts at the IRS have been bolstered by the *Managing Government Records Directive* (M-12-18).<sup>9</sup> The Directive, jointly issued by OMB and NARA in 2012, has placed deadlines for agencies to manage email electronically by December 31, 2016, and to manage all permanent electronic records electronically by December 31, 2019. The IRS has been working to meet these goals through a modernization and re-organization plan. If successful, this plan will assist the IRS with the transition to a 21<sup>st</sup> Century RIM Program.

The IRS established the Enterprise eRecords Management Team (EeRMT) to identify and implement records management solutions for all electronic records, including email. The EeRMT is a cross-functional team with representatives from business units across the IRS. The larger team is divided into the following sub-teams and responsibilities:

- Requirements Team – This team is responsible for identifying high-level program requirements for full electronic records management.
- Technology Team – This team is responsible for identifying technical requirements and reviewing current IRS-owned software against high-level requirements.
- Policy/Compliance Team – This team is responsible for developing policy and compliance documents for enterprise-wide electronic records management.
- Communications Team – This team is responsible for communicating EeRMT status updates and other electronic records-related information.
- Training Team – This team is responsible for developing required records management and end user training.

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<sup>9</sup> OMB/NARA Managing Government Records Directive (M-12-18), <https://www.whitehouse.gov/sites/default/files/omb/memoranda/2012/m-12-18.pdf>.

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In conjunction with the EeRMT effort, RIM Program staff is working to implement the out-of-the-box records management functionality of Microsoft SharePoint for agency-wide use. As of April 2015, all SharePoint 2003 and 2007 sites were migrated to SharePoint 2010. The IRS will use the Records Center application and in-place records management capabilities within SharePoint. A pilot project with 65 employees is underway. Following the pilot, the IRS will roll out a SharePoint RM site in the Wage and Investment Division and eventually agency wide by 2019. SharePoint RM will not be used to manage email.

There is a great deal of time and effort needed to develop the SharePoint RM profiles and rules for each business unit in order for the approach to work. In addition, training will be necessary for all users of the system as it is rolled out for use. RIM Program staff will need to work closely with business units to create a system that is user-friendly. Once this work is completed, the IRS needs to train staff, have policies in place that require its use, and ensure compliance with RM policies. At the time of the inspection, implementation was only in the initial stages.

**The IRS is implementing the Capstone approach to managing email.**

In August 2013, NARA introduced Guidance on a New Approach to Managing Email, also known as “Capstone.”<sup>10</sup> For more information on the Capstone approach, see NARA Bulletin 2013-02: Guidance on a New Approach to Managing Email.

The IRS has taken steps to implement the Capstone approach consistent with NARA Bulletin 2013-02. The IRS has identified and provided training to likely Capstone officials. The IRS has proposed a retention schedule to schedule their email records that is currently being reviewed by NARA.

This schedule proposes a three-tiered approach for managing IRS email:

- Tier 1 for Capstone Official account holders includes 32 accounts. These individuals are the top-tier of agency management. This item proposes permanent retention.
- Tier 2 for Executive and Senior Manager account holders includes 290 accounts. These second-tier or mid-level managers represent primarily directors of operating divisions who report directly to Capstone officials. This item proposes a 15 year retention.
- Tier 3 for the approximately 90,000 remaining employees who process returns, support the IRS helpline, maintain infrastructure, and perform other routine and/or administrative functions. This item proposes a 7 year retention.

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<sup>10</sup>NARA Bulletin 2013-02: Guidance on a New Approach to Managing Email, August 20, 2013. <http://www.archives.gov/records-mgmt/bulletins/2013/2013-02.html>.

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This proposed schedule will be available for public review in the fourth quarter of FY 15 through the Federal Register, consistent with the schedule review process.<sup>11</sup> Pending NARA approval, all email is being retained until the new schedule is approved and other issues regarding backup tapes are resolved.

**The IRS is seeking to increase accountability for electronic records management by including related commitments in the FY 15 performance plans of PGLD leadership and RIM Program staff.**

One of the ways to make measurable changes is through accountability. In support of the importance of records management, and electronic records in particular, PGLD leadership and RIM staff have electronic records related commitments in their FY 15 performance plans.

For example:

- PGLD Leadership Commitments:
  - Develop electronic email archive solution by December 2016.
  - Develop interim electronic email archive for IRS executives that provides a bridge to a long term records retention solution.
- RIM Staff Commitments:
  - Lead a team in the policy planning for records and content management functionality in Microsoft SharePoint.
  - Develop a project plan for electronic records to meet Executive Order deadlines.

**The IRS is implementing plans to appoint a permanent Agency Records Officer.**

During the course of this inspection the IRS Records Officer retired. The IRS is required by the 36 CFR 1220.34 to assign a records officer responsible for overseeing the day-to-day-operations of its records program. To cover the duties of the retired Agency Records Officer, two current Senior Records Analysts will serve consecutive details until the IRS is able to permanently fill the position.

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<sup>11</sup> Records Schedule Review Process, <http://www.archives.gov/records-mgmt/policy/records-schedule-review-process.html>

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## CONCLUSION

The IRS RIM Program was sufficiently compliant with the statutes and regulations prescribed by 36 CFR Chapter XII, Subchapter B during the period of 2009 through 2013. While this inspection identified several conditions that currently add risk to the IRS's records management operations, the IRS RIM Program generally meets statutory and regulatory requirements. A compliant program requires senior management support at the highest levels; a clear definition of program objectives, responsibilities, and authorities; allocation of sufficient resources to administer the program; assignment of the program to an appropriate office within the agency's organizational structure; continuous training for records management staff; and regular internal evaluations to monitor compliance and program effectiveness. The IRS generally, but not entirely, met this standard from the period of 2009 to present. This report discusses specific areas where the standard was not fully met for email and other information systems that electronically create and maintain records.

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## **APPENDIX A**

### **SELECT PRE-INSPECTION DOCUMENTS**

#### **Records Management Program:**

- Records Management Self-Assessment Responses 2009 – 2014
- Department of the Treasury Senior Agency Official Reports on Implementing OMB/NARA Managing Government Records Directive (M-12-18) 2013 and 2014
- Internal Revenue Manual (IRM) Chapters 1.15 Records Management Handbook
  - Current as publically available on the web
  - Revisions and changes between 2009 – 2014
- IRS Document 12990 – Records Control Schedules
- IRS Document 12829 – General Records Schedules
- National Institute of Standards and Technology (NIST) Appendix J of Section 800-53
- Executive Briefing Deck for RIM Analysis
- RIM Transition Action Plan
- Documentation from ARMs and IRCs
  - Inspection or evaluation reports
  - Subsequent reports
  - Follow-up actions
  - Outreach and training
- RIM Program strategic plans, goals and objectives
- IRS records management policies, directives, standards and other RIM related tactics/issuances
- Organizational charts and structure of IRS RIM staff and/or network of liaisons
- Sample documents for IRS RIM training curriculum, materials, and attendance records
- RIM Program Action Plans
- RIM Program Goals and Work plans
- RIM Business Objectives

#### **Email:**

- Documentation on document management and email systems, and records management applications proposals
  - Draft Capstone SF 115
  - Requests for Information (RFI) Email Records Management
  - Capstone Officials
  - Procedures for back-up and recovery for email and other electronic information systems
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### **Policies and Standard Operating Procedures and Guidance:**

- Desk Guide to Retire Records
- IRS Guide 9493 Introduction to Records at the IRS
- IRS National Records Policy Regarding Virtual Office
- IRS RIM Records Management Process Map
- Description of IRS Email Collection Production
- IRS Email Guidance on Managing Electronic Mail
- Maintaining Your Outlook 2010 Mailbox
- FAQs Email Records
- Interim Records Retention Policy on Email
- IRS Quick Job Aid on In-House Disposal of Records
- Guidance on Disposal of IRS Documents FAQ
- RIM Guidance on Identification of Permanent Records
- RIM Guidance on Instant Messaging
- RIM Guidance on SharePoint Site Clean Up
- Computer Incident Reporting Procedures



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## **APPENDIX B AUTHORITIES AND FOLLOW-UP ACTIONS**

### AUTHORITIES

- 44 U.S.C. Chapter 29
- 36 CFR Chapter XII, Subchapter B
- 36 CFR 1239, Program Assistance and Inspections

### FOLLOW-UP ACTIONS

- ACTION PLAN

The IRS will submit to NARA a Plan of Corrective Action (PoCA) that specifies how the agency will address each inspection report recommendation, including a timeline for completion and proposed progress reporting dates.

The plan must be submitted within 60 days after the date of transmittal of the final report to the head of the agency.

- PROGRESS REPORTS

The IRS will submit to NARA progress reports on the implementation of the action plan until all actions are completed.

- NARA REVIEW

NARA will analyze the adequacy of the IRS's action plan, provide comments to the IRS on the plan within 60 calendar days of receipt, assist the IRS in implementing recommendations, and inform the IRS when progress reports are no longer needed.

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## APPENDIX C

### FINDINGS AND RECOMMENDATIONS

**Finding 1: The IRS's current email management practices and technologies do not secure all record email against potential loss.**

Recommendation 1.1: The IRS needs to manage all agency email in a manner that ensures reliability, authenticity, integrity, and usability of email records.

Recommendation 1.2: The IRS should end its current practice of storing PST files on staff hard drives and shared drives, and migrate legacy email to an electronic records management system, so that the IRS can more effectively manage email consistent with their business needs and NARA regulations and policies.

**Finding 2: Policies and procedures for notifying NARA of erroneous or unauthorized disposal of records are not consistently followed.**

Recommendation 2: The IRS should work with NARA to develop internal procedures and guidance to clearly define when and how records loss or potential records loss is identified and managed within the agency, particularly how and when such loss is reported to the IRS RIM Program staff and subsequently to NARA.

**Finding 3: The IRS data management procedures do not adequately engage RIM staff when records may be in jeopardy.**

Recommendation 3: The IRS processes involving the potential loss of electronic data should be revised to include notification and coordination with the RIM Program to mitigate potential loss of records.

**Finding 4: Lacking a dedicated electronic email management system, the IRS is indefinitely holding backup tapes of its email accounts and executive staff shared drives.**

Recommendation 4: The IRS needs to stop the unsustainable practice of retaining backup tapes indefinitely, implement compliant electronic email management, and recycle backup tapes according to regulation and best practices.

**Finding 5: The IRS's granular, organizationally-based records control schedules are cumbersome to use in an increasingly digital environment.**

Recommendation 5: The IRS should explore options for consolidating its records schedules into a functional style that is more conducive to electronic records management.

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**Finding 6: The IRS has encrypted permanent records that NARA will be unable to take without decryption.**

Recommendation 6: The IRS should modify its records management policies to include procedures to decrypt permanent email before transfer to NARA.

**Finding 7: The IRS RIM Program has limited capacity to monitor the implementation of records management policies in program offices across the country.**

Recommendation 7: The IRS should develop a plan to enhance evaluations of records practices in IRS business units, including units where records are electronically maintained. NARA would like to see the plan as well as evidence of its implementation.

**Finding 8: RM training is not mandatory for all IRS staff and contractors, including Senior Officials.**

Recommendation 8: The IRS should develop and implement mandatory records management training, including electronic records management, for all staff.

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## APPENDIX D

### OFFICES VISITED DURING INSPECTION

#### Crystal City, Virginia

- Records and Information Management

#### New Carrollton, Maryland

- Small Business/Self Employed
- Information Technology Strategy & Planning
- Information Technology Network Services

#### Philadelphia, Pennsylvania

- Wage and Investment
- Centralized Case Processing
- Human Capital Office
- Office of General Counsel

#### Ogden, Utah

- Submission Processing Service Center
  - Accounting Operations
    - Federal Tax Deposit and Electronic Federal Tax Payment System
    - Payment Correction
    - Revenue Accounting
    - Erroneous Refunds/Refund Litigation
    - Excess Collection/Manual Refunds/Refund Intercept/Account Transfers
    - Income Verification Services
    - Data Control/Reports
  - Statistics of Income Operation (SOI)
  - Document Perfection Operation
    - Code and Edit Department
    - Entity teams
  - Input Correction Operation
    - Error Resolution/Rejects
    - Rejects
    - Unpostables/Notice Review
    - Document Retention (not the same as records management terms)
  - Receipt and Control Operation
    - Extracting Departments
    - Deposit Department
  - Data Conversion Operation
    - Integrated Submission and Remittance Processing (ISRP)
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- Site Coordinator (primary support services)
  - Planning and Analysis Operation
  - Work Planning and Control

### Martinsburg, West Virginia

- Enterprise Computing Center

### Dallas, Texas

- Tax Exempt Government Entities
- Report Generation Software System (RGS)
- Reporting Compliance Case Management System (RCCMS)

**APPENDIX E**  
**SELECTED COMPLIANCE QUESTIONS**

<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
<b>PROGRAM REQUIREMENTS</b>
A compliant, effective, and efficient federal records management program requires senior management support at the highest levels; a clear definition of program objectives, responsibilities, and authorities; allocation of sufficient resources to administer the program; assignment of the program to an appropriate office within the agency’s organizational structure; continuous training for records management staff; and regular internal evaluations to monitor compliance and program effectiveness.
<b>Question</b>
Has records management responsibility been assigned to a headquarters Records Officer (RO) and office with appropriate authority within the agency to coordinate and oversee implementation of the agency records management program? <b>36 CFR 1220.34(a)</b>
Have records management responsibilities been assigned to a network of records liaison officers (RLOs) in program and field offices to ensure recordkeeping requirements and practices are incorporated into agency programs, processes, systems, and procedures? <b>36 CFR 1220.34(d)</b>
Is the records management program placed appropriately within the agency’s organizational structure? Are the RO and RLOs sufficiently represented among management and included on management “teams”? <b>36 CFR 1220.34(a)</b>
Are lines of communication and control between the RO and the RLOs clear and consistent?
Do those individuals with responsibility for records management have core competencies consistent with their duties, and is this reflected in their position descriptions and performance plans?
Do those individuals with responsibility for records management have the opportunity for on-going training, continuing education, and professional development consistent with their responsibilities? <b>36 CFR 1220.34(f)</b>
Does senior management provide adequate resources for the records management program including budget allocations for: <ul style="list-style-type: none"> <li>• Maintenance of recordkeeping systems</li> <li>• Storage and maintenance of records</li> </ul>
Does senior management provide adequate resources for the records management program including budget allocations for continued improvements to records management, including additional staff, training for staff, procurement of equipment, and other resources?
Do records management officials participate in developing new or revised agency programs, processes, systems, and procedures, and do they coordinate records management activities with other information management and agency activities, in order to ensure that adequate recordkeeping requirements are established and implemented?
Has a directive been issued establishing program objectives, responsibilities, and authorities for agency recordkeeping requirements? Is it clearly written in accordance with appropriate laws and regulations and kept current? <b>36 CFR 1220.34(e)</b>

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<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Does the directive state the agency's commitment to the authorized, timely, and orderly disposition of records?
Does the directive designate the agency records officer as the official responsible for the program?
Does the directive permit delegation of authority to involve all parts of the agency in the program?
Does the directive establish a network of personnel at major headquarters offices and at field offices to carry on records disposition work under the agency RO's direction? <b>36 CFR 1220.34(d)</b>
Does the directive establish effective controls over all records and non-record materials including email, and the need to create and maintain a comprehensive schedule for all records regardless of format? <b>36 CFR 1220.34(i)</b>
Does the directive ensure RM participation in the development of electronic and other recordkeeping systems to ensure proper disposition?
Does the directive ensure that RM assists and advises agency officials regarding records disposition matters?
Does the directive evaluate the program's results to ensure adequacy, effectiveness, and efficiency?
Does the directive cover the entire records management program?
Does the directive cover vital records (disaster planning and recovery, business continuity)?
Does the directive cover information security?
Does the directive cover legal discovery?
Has the directive been disseminated throughout the agency and are the appropriate personnel aware of it? <b>36 CFR 1220.34(d)</b>
Has agency implemented an internal records management training curriculum, on an annual cycle or similar, for all agency employees? Does it include annual reminders of recordkeeping policies and practices? <b>36 CFR 1220.34(f)</b>
Has the agency identified, analyzed, and assessed the risks to the integrity, authenticity, reliability, usability, and preservation of its records and information? (a) If yes: <ul style="list-style-type: none"><li>• Has the agency developed a risk mitigation plan?</li><li>• Has the agency developed metrics to measure progress in risk mitigation? <b>36 CFR 1236.10</b></li></ul>
Has the agency developed and implemented internal controls to ensure that all agency records are managed according to 36 CFR and NARA guidance? <b>36 CFR 1222.26(e)</b> (a) If yes, do the controls: <ul style="list-style-type: none"><li>• prevent unauthorized disposition;</li><li>• ensure transfer of permanent records in all media to NARA;</li><li>• prevent unauthorized access to records; and</li><li>• prevent unauthorized alteration or modification of records? <b>36 CFR 1220.34(i).</b></li></ul>

<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Has the agency developed performance goals for its records management program? (a) If yes, do the goals pertain to: <ul style="list-style-type: none"> <li>• volume or percentage of records transferred to NARA;</li> <li>• number of staff (employees and contractor) trained;</li> <li>• percentage of records inventoried or scheduled?</li> </ul> (b) If yes, has the agency developed performance measures or metrics to measure the overall progress towards reaching its goals?
Does the agency have a program of evaluations/inspections/audits, conducted on an annual cycle or similar; to ensure the records management program is efficient, effective, and compliant? <b>36 CFR 1220.34(j)</b>
Following evaluations/inspections/audits, is a written report prepared on the findings and recommendations and presented to senior management?
Are recommendations following evaluations/inspections/audits acted upon, and are after-action plans put into effect and evaluated to ensure compliance?
Do agency personnel properly distinguish between records, non-record materials, and personal papers? <b>36 CFR 1222.34(f)</b>
Does the agency maintain a record set of all directives documenting agency programs, policies, and procedures?
Has the agency issued guidance on the records status of working papers/files and drafts? <b>36 CFR 1222.20</b>
Is the agency schedule reviewed annually? <b>36 CFR 1224.10(c)</b>
Does the agency prohibit the removal of records by employees? <b>36 CFR 1222.24(6)</b>
Does records management program staff conduct exit briefings for departing employees and senior officials on the appropriate disposition of records under their immediate control? Who conducts these briefings? <b>36 CFR 1222.24(6)</b>
Are exit briefings documented for purposes of accountability? <b>36 CFR 1222.24(6)</b>
Are departing employees and senior officials required to obtain approval from records management program staff or other designated official(s) before removing personal papers and copies of records? <b>36 CFR 1222.24(6)</b>
Has the agency established and implemented standards and procedures for classifying, indexing, filing, and retrieving records, and have the standards and procedures been made available to all employees? <b>36 CFR 1222.34(a)</b>
Is access to all records, regardless of media, limited to authorized personnel? <b>36 CFR 1220.30(c)(1)</b>
Are permanent series of records identified and maintained separately from temporary records? <b>36 CFR 1222.34</b>
Has the agency specified file locations for records in all media, and does it have procedures in place for ensuring that records are not maintained at unauthorized sites? <b>36 CFR 1222.34(a)</b>



<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Are standardized reference service procedures in place to facilitate the locating, charging out (removing from file for use), and re-filing of all records? Is there a quality control process in place for this procedure? <b>36 CFR 1222.34(d)</b>
Are these standardized reference service procedures available to all employees? Specifically, are employees responsible for classifying, indexing, filing, retrieving, and re-filing records familiar with the procedures? <b>36 CFR 1222.34(e)</b>
Has the agency specifically designated officials responsible for the maintenance and disposition of electronic records? Are these officials given adequate access to all IT systems, and do they have an adequate role in the acquisition and implementation of systems? <b>36 CFR 1222.34(c)</b>
Does the agency send records off-site for storage? (a) If so, does the storage facility meet the standards specified in 36 CFR 1234? (b) Does the agency meet the requirements specified in 36 CFR 1234.14(d) and 1232.16, so that NARA-approved retention periods are implemented properly, records documenting final disposition actions are created and maintained, and adequate documentation is created for each individual records series before transferring records to a records storage facility? If the agency is storing records at a facility that is not in compliance, is the facility actively correcting deficiencies to bring it into compliance, or does the agency have a plan for removing the records? (Agencies must initiate removal of records within 6 months of the discovery of non-compliance and must complete the removal within 18 months of the discovery).
Has the agency conducted business analyses to identify the federal record material in its custody? <b>36 CFR 1225.12(a)</b>
Does the agency maintain an accurate, current schedule for all agency records? <b>36 CFR 1225.10</b>
Is the schedule(s) approved by NARA? If so, when? What is the disposition authority number(s) assigned by NARA? <b>36 CFR 1225.12(i)</b>
Does the schedule cover records in all media and formats? <b>36 CFR 1225.10</b>
Is the schedule reviewed and updated, if necessary, on an annual basis? <b>36 CFR 1224.10(c)</b>
Does the agency have a policy and procedure in place for keeping track of changes that may affect a records schedule between scheduled reviews? <b>CFR 1225.22</b>
Has the agency identified a list of circumstances that may affect a schedule? Do procedures clearly indicate what changes require NARA approval?
Are records inventories and file plans kept up to date?
Does the agency have any unscheduled records? Is a schedule being developed for these records? Are these records being retained until a schedule is developed? <b>36 CFR 1225.10</b>
Do procedures clearly explain how to make changes to the existing schedule including updating the SF 115 and who should be notified of changes that may affect the records schedule?

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<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Determine whether the agency uses the General Records Schedule (GRS) for records covered by the GRS? <b>36 CFR 1227.12</b>
Do agency personnel have easy access to, and are they familiar with, the agency's records schedule?
Does agency guidance provide adequate standards and procedures for classifying, indexing, filing, and retrieving records? <b>36 CFR 1220.34(i)</b>
Has the above guidance been sufficiently disseminated? <b>36 CFR 1224.10</b>
Are standardized reference procedures in place to facilitate the locating, retrieving, and re-filing of records that have been retired If so, is there a quality control process in place to ensure the correct files are retrieved and ensure that they are returned to the proper file? <b>36 CFR 1222.34(d)(1)</b>
Has this standardized reference guidance been sufficiently disseminated?
Does the agency have procedures in place to ensure that permanent records are identified and filed separately from non-permanent records? <b>36 CFR 1222.34</b>
Does the agency have procedures in place to ensure that it captures the information necessary to keep track of its records inventory?
Does the agency have a list of the facilities at which the agency stores records, as well as the amount of records (in cubic feet or number of boxes) stored at each?
Is records retention and disposition functionality incorporated into all of the agency's recordkeeping systems (paper and electronic)? <b>36 CFR 1224.10(d)</b>
Is there a current list of personnel (liaisons, file custodians, line staff, contractors, program managers) responsible for the activities related to the disposition of records? <b>36 CFR 1220.34(d)</b>
Has the agency developed and implemented an internal training curriculum that covers the roles and responsibilities of these records management staff with regards to disposition? <b>36 CFR 1220.34(f)</b>
Are these personnel familiar with federal regulations and NARA guidance covering the transfer and disposal of records? <b>36 CFR 1224.10(e)</b>
Are these personnel familiar with the instructions included within the agency's records schedules and the General Records Schedule? <b>36 CFR 1224.10(e)</b>
Has the agency issued a handbook, guidance, or a directive that contains records disposition policies and procedures as well as the NARA-approved agency records schedule and the General Records Schedule?
Has the agency developed and implemented a training curriculum for all staff covering their responsibilities concerning the disposition of records under their immediate control? <b>36 CFR 1220.34(f)</b>
Do disposition instructions (contained in the agency's records schedule or issued separately) for electronic records require the transfer to the National Archives of permanent electronic records in formats acceptable to NARA as soon as they become inactive, or otherwise provide for pre-accessioning?

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<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Does the agency have disposition instructions for all non-record material? <b>36 CFR 1222.16(b)(3)</b>
How does the agency ensure that the records schedule is being applied properly and consistently?
For records that are eligible for destruction, does the agency follow one of the approved methods of destruction in <b>36 CFR 1226.24</b> ?
Does the records management staff conduct briefings for new employees including senior officials on the appropriate disposition of records under their immediate control? If not, who conducts these briefings?
Does records management staff conduct exit briefings for departing employees and senior officials on the appropriate disposition of records under their immediate control? If not, who conducts these briefings?
Are exit briefings documented for purposes of accountability?
Are departing employees and senior officials required to obtain approval from records management program staff or other designated official(s) before removing personal papers and copies of records?
Has the agency assigned responsibility for the development and implementation of the agency-wide program to manage all records created, received, maintained, used, or stored on electronic media?
Has the agency integrated the management of electronic records with other agency records and information resources management programs? Has this been effective in promoting the proper management of electronic records? <b>36 CFR 1236.6(a)</b>
Has the agency incorporated electronic records management objectives, responsibilities, and authorities in pertinent agency directives and disseminated them throughout the agency? Has this dissemination of information been effective? <b>36 CFR 1236.6(a)</b>
Has the accomplishment of electronic records management objectives been incorporated into larger records and information resource management objectives? <b>36 CFR 1236.6(a)</b>
Have electronic records management objectives and responsibilities been incorporated into performance plans as appropriate?
Does the agency have procedures or a protocol in place for ensuring that records management requirements, including recordkeeping requirements and disposition, are addressed before approving new electronic information systems or enhancements to existing systems? <b>36 CFR 1236.6(b)</b>
Is adequate training on recordkeeping requirements and the distinction between record and non-record material provided to those who use electronic mail systems? <b>36 CFR 1236.6(a)</b>
Is adequate training provided to those who use electronic information systems in the operation, care, and handling of the equipment and software in order to minimize lost or altered information? <b>36 CFR 1236.6(b)</b>
Does the agency maintain up-to-date information about all electronic information systems that is adequate to:

<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
<p>(a) specify all technical characteristics necessary for reading or processing records,                      (b) identify all defined inputs and outputs of the system,                      (c) define the contents of the files and the records,                      (d) determine restrictions on access and use,                      (e) understand the purpose(s) and function(s) of the system,                      (f) describe update cycles or conditions and rules for adding, changing, or deleting information in a system, and                      (g) ensure the timely, authorized disposition of the records? <b>36 CFR 1236.26(b)</b></p>
<p>Does the agency maintain an inventory of electronic information systems, their location, applicable disposition authorities (or status as unscheduled), and media in which electronic records are maintained in order to facilitate the management and disposition of electronic records? <b>36 CFR 1226.36(a)</b></p>
<p>Does the agency conduct periodic reviews of electronic information systems to ensure that they conform to the agency's policies and procedures as required by 44 U.S.C. 3506?</p>
<p>Does the agency implement a records security program that incorporates the following:                      (a) ensures that only authorized personnel have access to electronic records;                      (b) provides for backup and recovery of records to protect against loss of information;                      (c) ensures that appropriate agency personnel are trained to safeguard sensitive or classified electronic records;                      (d) minimizes the risk of unauthorized alteration or erasure of records;                      (e) ensures that electronic records security is included in computer systems security plans prepared pursuant to the Computer Security Act of 1987?</p>
<p>Has the agency identified any foreseeable problems in the transfer of permanent electronic records that are currently being created? If so, is the agency taking steps to address the possible problem? <b>36 CFR 1236.22(e)</b></p>
<p>Has the agency developed policies and procedures for the use of shared drives that include permissions, access controls, and acceptable formats for filing records needed for long-term retention?</p>
<p>Does the guidance address identification of records, non-records, and personal materials? <b>36 CFR 1236.6(a)</b></p>
<p>Does the guidance address the location of the record copy?</p>
<p>Has the agency established naming conventions applicable at the folder, sub-folder, and file level? Are naming conventions enforced? <b>36 CFR 1236.6(a)</b></p>
<p>Are folders and sub-folders structured to associate any records with corresponding records schedules including cutoff and disposal instructions? <b>36 CFR 1236.6(a)</b></p>
<p>Are related files in all media linked by metadata, file plans, and other tools? <b>36 CFR 1236.10(e)</b></p>
<p>Has the agency established an audit trail for records and information filed on shared drives? <b>36 CFR 1236.10(c)</b></p>
<p>Has the agency assigned points of contact responsible for shared drive management? Do they receive training?</p>

## Appendix E

<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Does the record management staff work with Information Technology staff to ensure the integrity of the shared drive?
Are employees trained in the use of the shared drive and their responsibilities?
Does the agency have policies and procedures in place to handle email records that have a retention period longer than 180 days? <b>36 CFR 1236.22(c)</b>
Are email records covered by an approved disposition authority (i.e. scheduled)? <b>36 CFR 1236.6(a)</b>
Does the agency instruct staff on how to manage email records and provide instructions for following retention and management requirements for email records? <b>36 CFR 1236.22(a)</b>
Are attachments to electronic mail messages that are an integral part of the record preserved as part of the electronic mail record or linked to the electronic mail record with other related records? <b>36 CFR 1236.22(a)(2)</b>
Does the agency ensure that email messages that are federal records are preserved in the appropriate agency recordkeeping system? If so how? What tests are performed to ensure records are captures and preserved? <b>36 CFR 1236.22(d)(1)</b>
Are agency employees allowed to use personal email accounts?
If yes, are federal records sent or received on personal email systems captured and managed in accordance with agency recordkeeping practices? <b>36 CFR 1236.22(b)</b>
Do agency employees use more than one agency-administered email account?
If yes, is the name of the individual employee linked to each account?
Do the agency's instructions include how to identify and preserve electronic mail messages and address: (a) the preservation of transmission data (name of sender, addressee(s) and date transmission was sent) for the context of the message to be understood; (b) when to request acknowledgement of receipt for inclusion with the mail message? <b>36 CFR 1236.22 (a)(1)</b>
Has your agency or any office/component unit within your agency adopted an email archiving application?
If yes, are email records in the repository covered by an approved disposition authority (i.e. scheduled)? <b>36 CFR 1236.6(b)</b>
If yes, does the email repository have the appropriate security measures in place to prevent unauthorized access, modification, or deletion of records? <b>36 CFR 1236.10(b)</b>
If yes, are all email records in the repository retrievable and usable for as long as needed to conduct agency business? <b>36 CFR 1236.10(d)</b>
If yes, are attachments to email messages preserved as part of the email record or linked to the email record with other related records? <b>36 CFR 1236.22(2)</b>
If yes, is required metadata, outlined in 36 CFR 1236.22 captured?
If yes, are records maintained in accordance with <b>36 CFR 1236.22</b>
Does the agency or any office/component unit within the agency currently have a fully functioning Electronic Records Management System (ERMS)/Records Management

## Appendix E

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<b>RECORDS MANAGEMENT COMPLIANCE GUIDANCE CHECKLISTS</b>
Application (RMA) for maintaining and preserving electronic records? If yes:
Are the records associated with an approved records schedule and disposition instruction?
Are the records protected from unauthorized access, modification, or deletion?
Are audit trails employed to track use of the records?
Are the appropriate rights established for users to access the records and facilitate the search and retrieval of records?
Are all records retrievable and usable as long as needed to conduct business and meet NARA-approved dispositions?
Can permanent records be identified and transferred to NARA based on approved records schedules?
Can temporary records be identified and deleted when eligible for disposal?
Can a records hold or freeze on disposition be applied when required?
Has the agency scheduled its electronic records? <b>36 CFR 1236.6(a)</b>
Is the agency disposing of its electronic records according to NARA-approved records schedules? <b>36 CFR 1236.6(a)</b>
How are records eligible for disposal identified in electronic systems? <b>36 CFR 1236.6(a)</b>
Does the agency transfer permanent electronic records to NARA? <b>36 CFR 1236.6(a)</b>
Does the agency have a metadata standard in use?
Has the agency conducted a formal risk assessment concerning the potential risks to the agency's records?
Has the agency corrected any identified risks that require mitigation?
Has the agency identified all of its vital records in all program and administrative offices? <b>36 CFR 1223.16</b>
Does the agency maintain and keep current an inventory of all vital records and their locations?
Does the agency have vital records policies and procedures?
Are vital records requirements incorporated into the agency records management directive?
Have vital records strategies, including the use of records formats that do not require specialized equipment, or remote access and offsite storage of backups and duplicates, been designed and implemented?
Are vital records strategies tested on a regular (at least annual) basis?
Are vital records requirements incorporated into the agency's continuity-of-operations (COOP) plan?
Is Records Management represented on the agency's COOP program team?
Are vital records included in regular testing of the agency's emergency management procedures?
Has all staff with vital records responsibilities received formal training in these duties?

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**APPENDIX F**  
**ACRONYMS AND ABBREVIATIONS**

ARM	Area Records Manager
AWSS	Agency Wide Support Services
CSIRC	Cyber Security Incident Report Center
COTS	Commercial-Off-the-Shelf Software
CFR	Code of Federal Regulations
DM	Document Management
ECC	Enterprise Computing Center
EeRMT	eRecords Management Team
EOPS	Enterprise Operations
FMSS	Facilities Management and Security Services
FRC	Federal Records Center
GRS	General Records Schedule
IRC	Individual Resource Coordinator
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
ITS	Incident Tracking System
LTO	Linear Tape-Open
MTB	Martinsburg
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
OMB	Office of Management and Budget

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## Appendix F

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PGLD	Privacy Government Liaison and Disclosure
PoCA	Plan of Corrective Action
POD	Post of Duties
PST	Personal Storage Table
RCCMS	Reporting Compliance Case Management System
RFI	Request for Information
RGS	Report Generation Software System
RIM	Records and Information Management (Also acronym for the office within the IRS responsible for records management)
RM	Records Management
RMSA	Records Management Self-Assessment
SAO	Senior Agency Official
SOI	Statistics of Income
TDP	Treasury Department Publication
U.S.	United States
U.S.C.	United States Code





PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

June 25, 2015

MEMORANDUM FOR CHIEF RECORDS OFFICER FOR THE U.S. GOVERNMENT  
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION  
(NARA)

FROM: Mary J. Howard  
Director, Privacy, Governmental Liaison and Disclosure

SUBJECT: NARA Inspection Report; Draft Dated 06/22/2015

Thank you for the opportunity to respond to the above referenced draft, reporting the results of NARA's 2015 inspection of the IRS Records and Information Management program (RIM). The IRS is committed to managing all records of its operations in compliance with the Federal Records Act and related guidance for federal agencies. Accordingly, we welcome your findings and recommendations, and will use them in conjunction with our internal program assessments to identify areas for improvement and plan corrective actions.

As you know, prior to the enactment of the legislation that mandated this inspection, IRS initiated several studies of the RIM program to assess our ability to ensure proper retention and retrieval of electronic records. These studies were prompted by a potential loss of email records that came to light in responding to recent Congressional and investigative inquiries. We further initiated steps towards ensuring protection of the emails of senior officials and executives on network servers to prevent potential loss in the future.

As you also know, IRS has identified technological capabilities and requirements needed to support an efficient and effective electronic recordkeeping system. Our biggest challenge in moving forward continues to be limited budget. The IRS budget has undergone considerable shrinkage in recent years while demands for technology solutions across the Service have increased. Should funding become available, however, we are poised to invest in improved electronic capabilities.

The Enterprise Plan for Effective Records Management at IRS is a living document that continues to be updated as we identify opportunities for improvement and modify our

policies and practices accordingly. NARA's guidance, identification of best practices, and ongoing collaboration will help us shape this plan and achieve our objectives.

Attached, please find more detailed responses to the specific findings and recommendations included in the NARA inspection report under Appendix C. Often, oversight organizations find that including the IRS responses along with their report of findings promotes transparency to the report recipients and the public. We hope you will consider including the attached IRS responses as you forward your report to Congress.

If you have any questions, please contact me at (202) 317-6449, or a member of your staff may contact Celia Richardson, Director, Identity and Records Protection at (202) 317-6451.

Attachment

# IRS Responses to NARA Inspection Report Findings & Recommendations

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## **Finding 1: The IRS's current email management practices and technologies do not secure all record email against potential loss.**

Recommendation 1.1: IRS needs to manage all agency email in a manner that ensures reliability, authenticity, integrity, and usability of email records.

Recommendation 1.2: The IRS should end its current practice of storing .PST files on staff hard drives and shared drives and migrate legacy email to a dedicated electronic records management system where it can be more effectively managed according to NARA regulations and policy, and the IRS's business needs.

### **IRS Response:**

IRS is committed to the important goal of managing all email records on network servers in an electronic recordkeeping system. This is one of the highest priorities in our Enterprise Plan for Effective Records Management. Within the last year, we have taken a number of steps to ensure that critical email records are retained on network servers. But we must note that budget reductions over recent years, coupled with increasing technology demands, have affected our progress.

More specifically, we improved the way Senior Officials and executives manage their email records by implementing an auto-archiving process. Record emails (.PST files) once stored on local hard drives are now configured to auto-archive to network server space. This action is in preparation for Capstone implementation and a future enterprise solution for all email accounts that will fully address records management requirements of all federal agencies [*OMB/NARA Managing Government Records Directive (M-12-18)*] by the December 2016 deadline.

## **Finding 2: Policies and procedures for notifying NARA of erroneous or unauthorized disposal of records are not consistently followed.**

Recommendation 2: The IRS should work with NARA to develop internal procedures and guidance to clearly define when and how records loss or potential records loss is identified and managed within the agency, particularly how and when such loss is reported to IRS RIM Program staff and subsequently to NARA.

**IRS Response:** Response to Recommendation 2 combined with response to Recommendation 3

## **Finding 3: IRS data management procedures do not adequately engage RIM staff when records may be in jeopardy.**

Recommendation 3: The IRS processes involving the potential loss of electronic data should be revised to include notification and coordination with the RIM Program to mitigate potential loss of records.

# IRS Responses to NARA Inspection Report Findings & Recommendations

## **IRS Response to Findings 2 & 3 and their Respective Recommendations:**

We agree that these are important areas for improvement and have already begun clarifying the role of the Records and Information Management Program (RIM) to address situations where there is a loss or potential loss of records. RIM has engaged with the Computer Security Incident Response Center (CSIRC) and internal stakeholders. We have begun to expand the role of records management in processes related to the security and/or recovery, repair, and replacement of physical media. RIM is also updating the separating employee clearance process to certify records preservation in the disposition of portable media and/or hard drives turned-in and recycled as part of that process. RIM has scheduled a July meeting with NARA to begin developing clear guidance on reporting lost records, and how best to leverage current agency initiatives in support of overall improved data management procedures.

IRS employees are provided with clear guidance on the need to report lost records to the agency Records Officer, but what constitutes a reportable loss of electronic records is not always clear. We look forward to working with NARA to improve understanding, identify best practices across government agencies, and clarify our internal guidance.

### **Finding 4: Lacking a dedicated electronic email management system, the IRS is indefinitely holding backup tapes of its email accounts and executive staff shared drives.**

Recommendation 4: The IRS needs to stop the unsustainable practice of retaining backup tapes indefinitely, implement compliant electronic email management, and recycle backup tapes according to regulation and best practices.

#### **IRS Response:**

IRS senior leaders instituted a temporary policy to prevent the recycling of back-up tapes to ensure responsiveness to recent Congressional and investigative inquiries for email records. Although this practice significantly decreases the chance of lost email records, we agree that it is ultimately unsustainable.

Implementation of an electronic recordkeeping system that can effectively retain, search, and retrieve email records should eliminate all need to keep backup tapes beyond the agency's approved six-month retention period for business resumption/system restoration needs. We have developed business requirements for such a system and are integrating them into needed infrastructure updates as funding permits. But limited budget resources continue to be a challenge. In the interim, IRS will continue to assess legal, audit, and other business needs for these tapes.

### **Finding 5: The IRS's granular, organizationally-based records control schedules are cumbersome to use in an increasingly digital environment.**

Recommendation 5: The IRS should explore options for consolidating its records schedules into a functional style that is more conducive to electronic records management.

# IRS Responses to NARA Inspection Report Findings & Recommendations

## **IRS Response:**

The IRS is making progress in these areas and will continue to make improvements going forward. Our latest improvements to program-related records control schedules include consolidation of many disparate chapters into one comprehensive document, and updating series descriptions and disposition authorities to better reflect current recordkeeping practices. The IRS will also reduce the disposition authorities to a more manageable and practical number. With the near completion of other schedule updates, IRS is better positioned to consider scheduling options that allow for more flexibility and coverage by subject matter, business functions and work processes as opposed to the traditional series or electronic system approach. This practice will help ensure that any unscheduled paper records are scheduled by December 2016, and will increase the adoption and compliance of all disposition authorities by paper and electronic recordkeeping systems.

## **Finding 6: The IRS has encrypted permanent records that NARA will be unable to take without decryption.**

Recommendation 6: The IRS should modify its records management policies to include procedures to decrypt permanent email before transfer to NARA.

## **IRS Response:**

IRS employees are required to encrypt email containing sensitive information to protect privacy. Permanent IRS email records cannot be transferred to NARA for 15 years after creation. At the current time, we have no emails ready for transfer to NARA. However, we agree to update the Records Management Handbook and other policy documents as applicable to better address permanent electronic records transfer requirements in accordance with 36 CFR §1235 and NARA guidance. This will include the deactivation of passwords or other forms of file level encryption that would impede access to record data. This capability was included in the requirements for an electronic recordkeeping system as described above.

## **Finding 7: The IRS RIM Program has limited capacity to monitor the implementation of records management policies in program offices across the country.**

Recommendation 7: The IRS should develop a plan to enhance evaluations of records practices in IRS business units, including units where records are electronically maintained. NARA would like to see the plan as well as evidence of its implementation.

## **IRS Response:**

IRS agrees with the importance of monitoring the implementation of records management policies in program offices across the country. Accordingly we have an extensive network of subject matter experts and a practice of initiating continuous improvement opportunities in this area.

## IRS Responses to NARA Inspection Report Findings & Recommendations

At present, we have over 3,000 Information Resource Coordinators (IRCs) throughout all business units. The IRCs work closely with Area Records Managers (ARMs) to ensure adherence to electronic and paper records management policies and procedures. ARMs and RIM HQ staff approved more than 1,000 files plans and conducted 317 records management training and outreach sessions to 16,421 employees in the past two years. The IRS has developed a plan to enhance evaluations of records practices in IRS business units, including units where records are electronically maintained. Our plans to restructure some positions and integrate them more closely with the policy development analysts in our Headquarters office will continue to strengthen these efforts.

We look forward to continuing our discussion of these initiatives with NARA and to identifying additional metrics that will demonstrate their impact.

### **Finding 8: RM training is not mandatory for all IRS staff and contractors, including Senior Officials.**

Recommendation 8: IRS should develop and implement mandatory records management training for all staff.

#### **IRS Response:**

The IRS is taking steps to address this for all employees in the next few months. Records management training is included in the FY15 Privacy Mandatory Briefing required for all staff and contractors, including Senior Officials. Mandatory briefings are taken by IRS employees each year in the summer. Further, a comprehensive records management course is being developed as required training for all current employees and contractors, and will be part of the orientation curriculum for new employees and contractors. By the end of fiscal year (FY)15, two senior records analysts will have obtained the NARA Certificate of Federal Records Management Training, and two additional RIM employees will complete the requirements for the NARA Certificate in FY16.



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