



**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and
Disclosure**

GLDS Support Services

Stop 93A
PO Box 621506
Atlanta, GA 30362

John Greenewald
The Black Vault Inc.
27305 W. Live Oak Rd.
Suite#1203
Castaic, CA 91384

Date:

June 13, 2023

Employee name:

Francisca Eyetsemitan

Employee ID number:

1000591343

Telephone number:

617-316-2271

Fax number:

855-205-9335

Case number:

2023-14299

Dear John Greenewald:

This is a final response to your Freedom of Information Act (FOIA) request dated May 9, 2023, originally submitted to the National Archives & Records Administration (NARA), that we received in our office on May 9, 2023.

While processing your request, the NARA located 129 pages that originated within the Internal Revenue Service. The pages were forwarded to our office for a release determination and a direct reply to you. I am enclosing a password protected CD with the referral document. The password to open the files on the CD is being mailed separately. We are withholding 4 pages in part under FOIA exemption(b)(6).

FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy. We base the determination to withhold on balancing interests between the protection of an individual's right to privacy and the public's right to access government information.

While reviewing the responsive records and applying FOIA exemptions to withheld records, we considered that there is either a foreseeable harm in releasing withheld information or the information is prohibited from being released by law.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,



Deanna J. Fitti-Hafer
Disclosure Manager
Disclosure Office 13

Enclosures:
Referral document
Notice 393



Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

Independent Office of Appeals

Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, California 93725

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

-
- (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
- (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
- (b)(9) • geological and geophysical information and data, including maps, concerning wells.
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This document is made available through the declassification efforts
and research of John Greenewald, Jr., creator of:

The Black Vault



The Black Vault is the largest online Freedom of Information Act (FOIA) document clearinghouse in the world. The research efforts here are responsible for the declassification of hundreds of thousands of pages released by the U.S. Government & Military.

Discover the Truth at: <http://www.theblackvault.com>

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION (NARA) 2021 RECORDS MANAGEMENT SELF-ASSESSMENT

Welcome to the 2021 Records Management Self-Assessment!

Before you begin, please note the following information.

Except where indicated, the questions in this survey are intended to cover all records regardless of format, as defined in 44 U.S.C. 3301.

The questions apply regardless of whether your agency's work processes are conducted manually or electronically.

Your answers to the self-assessment questions must be specific to records management activities in your agency. We have added a "Not Applicable" answer option to some questions. In general, use this option only if a question references an activity or action that is not conducted in your agency because of its size or if you are a Departmental Records Officer and are not responsible for the activity or action. In some cases, if the activity is being done by a departmental records management program, component agencies of that department may answer "Yes."

NOTE: Please note that your responses to questions in this assessment may be subject to public release pursuant to the Freedom of Information Act (FOIA). However, we will not release responses to questions that contain detailed descriptions of agency activities.

NARA reserves the right to follow up with agencies to obtain additional information and/or documentation that supports their answers to the questions in this self-assessment.

As in previous years we will be conducting a validation process. Your agency may be selected at random to provide additional documentation and/or take part in interviews to discuss your records management program activities.

If you have any questions about this self-assessment or need additional information to answer a question(s), please contact us at rmselfassessment@nara.gov.

Please do not skip this section. This is your only chance to enter your contact information and the agency for which you are responding.

Please enter your contact information below.

First Name:	<input type="text" value="Tracee"/>
Last Name:	<input type="text" value="Taylor"/>
Job Title:	<input type="text" value="Records Officer"/>
Email Address:	<input type="text" value="(b)(6)"/>
Phone Number:	<input type="text"/>

. Please select the agency and, if applicable, component or subordinate agency for which you are reporting by clicking on the drop down arrows below.

Department or Independent Agency

Component or Subordinate Agency

. PLEASE NOTE: If you need to exit the survey before completing each Section, you MUST click on the NEXT button at the bottom of the Section before exiting to ensure your answers to that point are saved.

Section I: Management Support and Resourcing

Management support and a strong positioning of an agency's records management program in the organizational structure is key to program success. This section includes questions related to the areas that support the records management program including responsibilities, internal controls, performance management, training, monitoring of program implementation, and the records of senior officials and executives.

The following series of questions relates to RM Program leadership.

. Q1. Is there a person in your agency who is responsible for coordinating and overseeing the implementation of the records management program? (36 CFR 1220.34(a))

- Yes
- No
- Do not know

. Q2. Please provide the person's name, position title, and office.

Tracee Taylor, IRS Records Officer [Privacy, Governmental Liaison and Disclosure (PGLD)/Identity and Records Protection (IRP)/Records and Information Management (RIM)]

. Q3. Does your agency have a Senior Agency Official for Records Management (SAORM)? (For components of a department this is most likely at the department level, and you may answer "Yes," even if this is not being done at the component level.)

- Yes
- No
- Do not know
- Not applicable, not an Executive Branch Agency

. Q4. Does your Agency Records Officer meet regularly (four or more times a year) with the SAORM to discuss the agency records management program's goals? (For components of a department, this is most likely at the department level.)

- Yes
- No
- Do not know

. Q5. Does your agency have a network of designated employees within each program and administrative area who are assigned records management responsibilities? These individuals are often called Records Liaison Officers (RLOs), though their titles may vary. (36 CFR 1220.34(d))

- Yes
- No
- Do not know
- Not applicable, agency has less than 100 employees
- Not applicable, Departmental Records Officer - this is done at the component level

. **Click Next to save your current answers and move to Section I: Management Support and Resourcing - RM Program Controls, Monitoring and Oversight.**

. **The following series of questions relates to RM Program Controls, Monitoring and Oversight.**

Agency records management programs must provide for effective controls over the creation, maintenance, and use of records in the conduct of current business. (36 CFR 1220.30(c)(1))

Internal controls are integral components of an organization's management that provides reasonable assurance of the effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations. ("Standards for Internal Control in the Federal Government" (GAO-14-704G), U.S. Government Accountability Office, September 2014.)

Internal controls are:

- *Geared to the achievement of objectives in one or more categories—operations, reporting, and compliance;*
- *Processes consisting of ongoing tasks and activities—a means to an end, not an end in itself;*
- *Carried out by people—not merely about policy and procedure manuals, systems, and forms, but about people and the actions they take at every level of an organization to effect internal control;*
- *Able to provide reasonable assurance, but not absolute assurance, to an entity's senior management;*
- *Adaptable to the organization's entire structure—flexible in application for the entire entity or for a particular regional office, division, operating unit, or business process.*

Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews/audits of operating performance, security of assets (limited access to inventories or equipment), and segregation of duties (separate personnel with authority to authorize a transaction, process the transaction, and review the transaction). Monitoring the effectiveness of internal controls should occur in the normal course of business.

Periodic assessments should be integrated as part of management's continuous monitoring of internal control, which should be ingrained in the agency's operations. ("2013 Internal Control - Integrated Framework," Committee of Sponsoring Organizations (COSO) Executive Summary, May 14, 2013; and OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," July 15, 2016.)

. Q6. In addition to your agency's established records management policies and records schedules, has your agency's records management program developed and implemented internal controls to ensure that all eligible, permanent agency records in all media are transferred to NARA according to approved records schedules? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular briefings and other meetings with records creators
- Monitoring and testing of file plans
- Regular review of records inventories
- Internal tracking database of permanent record authorities and dates

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q7. In addition to your agency's established policies and records schedules, has your agency developed and implemented internal controls to ensure that federal records are not destroyed before the end of their retention period? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular review of records inventories
- Approval process for disposal notices from off-site storage
- Require certificates of destruction
- Monitoring shredding services
- Performance testing for email
- Monitoring and testing of file plans
- Pre-authorization from records management program before records are destroyed
- Ad hoc monitoring of trash and recycle bins
- Notification from facilities staff when large trash bins or removal of boxes are requested
- Annual records clean-out activities sponsored and monitored by records management staff

- Yes
- No
- No, pending final approval

- No, under development
- Do not know

Q8. In addition to your agency's records management policies and records schedules, has your agency developed and implemented internal controls to ensure that all permanent records are created/captured, classified, filed and managed according to their NARA-approved records schedules? (36 CFR 1220.34(i))

- Yes
- No
- To some extent
- Do not know

An essential control for any records management program is the establishment of performance goals and associated performance targets and performance measures.

Performance goals are the target levels of performance. Performance goals should be specific, measurable, attainable, results-oriented, and time-bound.

Q9. Has your agency established performance goals for its records management program?

*Examples of performance goals include but are not limited to:

- Identifying and scheduling all paper and non-electronic records by the end of DATE
- Developing computer-based records management training modules by the end of DATE
- Planning and piloting an electronic records management solution for email by the end of DATE
- Updating records management policies by the end of the year
- Conducting records management evaluations of at least one program area each quarter

- Yes
- No
- Pending final approval
- Currently under development
- Do not know

Performance measures are the indicators or metrics against which a program's performance can be gauged. Performance measures should provide a basis for comparing actual results with established performance goals. ("Performance Measurement Challenges and Strategies," June 18, 2003, white paper associated with the Office of Management and Budget's Program Assessment Rating Tool (PART); and "Government Performance and Results Modernization Act of 2010," Section 4, Performance Reporting Amendments. See also <https://www.performance.gov/>.)

Q10. Has your agency's records management program identified performance measures for records management activities such as training, records scheduling, permanent records transfers, etc.?

*Examples of performance measures include but are not limited to:

- Percentage of agency employees that receive records management training in a year
- A reduction in the volume of inactive records stored in office space
- Percentage of eligible permanent records transferred to NARA in a year
- Percentage of records scheduled
- Percentage of offices evaluated/inspected for records management compliance
- Percentage of email management auto-classification rates
- Development of new records management training modules
- Audits of internal systems
- Annual updates of file plans
- Performance testing for email applications to ensure records are captured
- Percentage of records successfully retrieved by Agency FOIA Officer in response to FOIA requests

- Yes
- No
- Pending final approval
- Currently under development
- Do not know

An evaluation is an inspection, audit, or review of one or more records management programs for effectiveness and for compliance with applicable laws and regulations. An evaluation contains recommendations for correcting or improving records management practices, policies, and procedures as well as follow-up activities, including reporting on and implementing recommendations. Evaluations may be comprehensive (agency-wide) or specific to a program area or organizational unit. (36 CFR 1220.18)

Q11. Does your agency evaluate, by conducting inspections/audits/reviews, its records management program to ensure that it is efficient, effective, and compliant with all applicable records management laws and regulations? (36 CFR 1220.34(j))

****For this question, your agency's records management program, or a major component of the program (e.g., vital records identification and management, the records disposition process, records management training, or the management of your agency's electronic records) must be the primary focus of the inspection/audit/review.**

- Yes, evaluations are conducted by the Records Management Program
- Yes, evaluations are conducted by the Office of Inspector General
- Yes, evaluations are conducted by the Records Management Program AND the Office of Inspector General
-

Yes, evaluations are conducted by:

No, please explain

Do not know

. Q12. How often does your agency conduct formal evaluations of a major component of your agency (i.e., programs or offices)?

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Do not know
- Not applicable, agency does not evaluate its records management program

. Q13. Was a formal report written and subsequent plans of corrective action created and monitored for implementation as part of the most recent inspection/audit/review? (Choose all that apply)

- Yes, formal report was written
- Yes, plans of corrective action were created
- Yes, plans of corrective action were monitored for implementation
- No
- Do not know
- Not applicable, agency does not evaluate its records management program
- Not applicable, agency has less than 100 employees

.. **Click Next to save your current answers and move to Section I: Management Support and Resourcing - RM Training.**

.. **The following series of questions relates to records management training.**

.. Q14. Has your Agency Records Officer obtained NARA's Certificate of Federal Records Management Training or the Agency Records Officer Credential (AROC)?

- Yes, NARA's Certificate of Federal Records Management Training
- Yes, NARA's Agency Records Officer Credential
- In Progress
- No
- Do not know

Formal records management training is the communication of standardized information that improves the records management knowledge, skills, and/or awareness of agency employees. Training can be either in a classroom setting or distance-based (e.g., web-based training), but it must:

- *be regular (occurring more than just once);*
- *be repeatable and formal (all instructors must provide the same message, not in an ad hoc way); and*
- *communicate the agency's vision of records management.*

Q15. Does your agency have internal records management training*, based on agency policies and directives, for employees assigned records management responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Q16. Has your agency developed mandatory internal, staff-wide, formal training*, based on agency policy and directives, covering records in all formats, including electronic communications such as email, text messages, chat, or other messaging platforms or apps, such as social media or mobile device applications, which helps agency employees and contractors fulfill their recordkeeping responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

**Components of departmental agencies may answer "Yes" if this is handled by the department. Department Records Officers may answer "Yes" if this is handled at the component level.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

.. Click Next to save your current answers and move to Section I: Management Support and Resourcing - Senior Officials.

The following series of questions relates to Senior Officials.

Senior officials are the heads of departments and independent agencies; their deputies and assistants; the heads of program offices and staff offices including assistant secretaries, administrators, and commissioners; directors of offices, bureaus, or equivalent; principal regional officials; staff assistants to those aforementioned officials, such as special assistants, confidential assistants, and administrative assistants; and career federal employees, political appointees, and officers of the Armed Forces serving in equivalent or comparable positions. (General Records Schedule (GRS) 6.1, item 010)

Note: This applies to all senior officials within an agency - NOT just the Senior Agency Official for Records Management.

. Q17. Does your agency require that all senior and appointed officials, including those incoming and newly promoted, receive training on the importance of appropriately managing records under their immediate control? (36 CFR 1220.34(f))

- Yes
- No
- Do not know

. Q18. Does your agency conduct and document for accountability purposes training and/or other briefings as part of the on-boarding process for senior officials on their records management roles and responsibilities, including the appropriate disposition of records and the use of personal and unofficial email accounts? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

- Yes
- Yes, but not documented
- No
- Do not know

Not applicable, please explain

Q19. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in onboarding briefings or other processes for newly appointed senior officials?

Yes

No, please explain

Do not know

Q20. Does your agency conduct and document for accountability purposes exit briefings for departing senior officials on the appropriate disposition of the records, including email, under their immediate control? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

Yes

Yes, but not documented

No

Do not know

Not applicable, please explain

. Q21. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in exit briefings or other exit clearance processes for departing senior officials?

- Yes
- No
- Do not know

. Q22. Does the exit or separation process for departing senior officials include records management program staff or other designated official(s) reviewing and approving the removal of personal papers and copies of records by those senior officials? (36 CFR 1222.24(a)(6))

- Yes
- No, please explain

- Do not know

. Q23. Which of the following stakeholders significantly impact and/or support your RM program? (Choose all that apply)

- Chief Information Officer
- Chief Financial Officer
- Chief Management Officer
- Chief Data Officer

- Office of the General Counsel
- FOIA Officer
- Records Managers and/or Records Liaison Officers (or equivalent)
- Program Managers and/or Supervisors
- Other, please explain

IRS Office of Chief Counsel, IRS Disclosure Policy Office, and Office of IRS Privacy Policy and Compliance

Q24. Please add any additional comments about your agency for Section I. (Optional)

(Q7) Master files plans exist for all IRS business unit (BU) and are shared with every BU employee. This ensures that each of the BU's Records Control Schedules (RCS) are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records are identified and transferred to the NARA according to approved disposition authorities. This is in full compliance with M-19-21 requirements, including the management of electronic permanent records in an electronic format. The Records Office annually reviews the master files plans with Headquarters (HQ) staff for each BU to ensure they remain current and accurate. The IRS takes very seriously its responsibility to protect against the erroneous destruction of federal records. Records management internal controls are part of the annual IRS Federal Managers' Financial Integrity Act (FMFIA) assessment. The FMFIA requires that each agency head establish internal controls to ensure that the agency uses its financial resources effectively and manages them securely. The IRS uses the Internal Controls Managerial Assessment (ICMA) to measure compliance and risk related to financial stewardship activities and provide a general assessment of all IRS controls. The assessment contains five records-related internal control valuations for Front Line Managers (FM) and Senior Managers (SM):

- FM-15, I collect Smart ID cards, Physical Access Control (PAC) cards, or any other credentials from employees or contractors who leave the IRS and complete the required Separating Employee Clearance documentation for assets and records.
- FM-21, I address and correct practices in my organization that could put Federal Tax information, taxpayer records, data, or remittances at risk of loss, theft, destruction, or disclosure.
- SM-14, I have the knowledge to recognize what constitutes official records, and I preserve them in an electronic or paper format as appropriate.
- SM-15, I know who to contact or where to find information if I have questions about maintaining or disposing of official records.
- SM-16, I understand what a litigation hold and know what I should do if I receive notification of one.

(Q8) In Fiscal Year (FY) 2021, IRS Records Management heavily promoted Integrated Talented Management (ITM) system Course #15701, Records Management for IRCs. More than 88% of the agency's 4,000 plus Information Resource Coordinators (IRCs) completed the course, as did all RIM HQ staff (including the RIM Records Specialists). Every IRS employee takes a Record Management Mandatory Briefing each year. These two training courses emphasize the requirement that federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. This information is tracked and measured on the RIM SharePoint site. The Records Specialists Team sends out newsletters each month to every IRC, who then distribute them to all employees in their BUs. This effort helps ensure at least one records management communication to nearly every IRS employee each month on a matter of records management importance. In keeping with the RIM Program's mission to manage all IRS records efficiently and effectively until final disposition, IRS has procedures to document and control all internal records disposals. Prior to any BU shredding a record, an employee must complete Form 11671, Certificate of Records Disposal and submit to the local IRC. The IRC is required to forward the form to a Records Specialist for approval. Additionally, when requesting the use of special shred bins or burn boxes due to ramp-downs, reorganizations, and office closures, a Form 11671 must be forwarded and reviewed by the IRC prior to the pickup/destruction of any records. The approved Form 11671 provides agency documentation of records disposal in accordance with approved federal records management rules and regulations. The Records Specialist Team processes/approves approximately 2,500 Forms 11671 each FY. (Q9) In FY 2021, RIM worked with the HQ BU IRCs and organized training sessions to ensure that all their permanent and temporary records are created/captured, classified, filed, and managed according to NARA-approved records schedules using the completed master files plans for every IRS BU. This also ensured that each of the BU's RCSs are up-to-date and reflect current recordkeeping practices. This is incremental and in full compliance with M-19-21 requirements, including the management of electronic permanent records in an electronic format. (Q10) The IRS Records Office has records management performance measures aimed at modernizing business processes and procedures, and providing staff with proper training and guidance to ensure compliance with federal (electronic) records management mandates. Working in partnership with the Enterprise Digitalization and Case Management Office (ED&CMO), RIM established an ongoing bi-weekly digitization working group of key agency stakeholders to ensure the integration of records management and preservation requirements into the design, development, enhancement, and implementation of new, Cloud-based platforms. RIM completed a comprehensive update to its Internal Revenue Manuals (IRMs 1.15.1-1.15.7), including digitization/digitalization requirements for going from a paper-based to an electronic recordkeeping environment. These updates, along with associated communications and assessment tools ensure clear understanding of evolving records management requirements and how best to meet them. RIM committed to a 10% reduction of total paper volume sent to the Federal Records Centers (FRCs) in FY 2022 to reduce storage costs/footprint compliant with OMB/NARA M-19-21. RIM is dedicated to streamlining its RCS to make it more user-friendly and adaptable to electronic recordkeeping environments. In FY 2021, the IRS started moving Outlook Exchange mailboxes to the Cloud. This is part of its IT Strategic Plan to modernize IRS information technology systems. The transition of Outlook mailboxes to the Cloud is transparent to the users and Outlook operates the same as when it was deployed, including retention application. IRS applies permanent retentions to Capstone accounts, and a 20-year retention for record emails for everyone else. In FY 2021, IRS RIM Records Specialists (in conjunction with contractor support) conducted 1,513 records management training sessions to over 62,866 employees Servicewide. The sessions provided an overview of email and electronic records management initiative updates. On August 4, 2017, RIM deployed companion online training, ITM system Course #67699 (formerly called Email Records Management User Training in Outlook 2016 and recently updated as Email Retention Demo Outlook 365). Over 25,000 IRS employees have taken this course since its August 2017 implementation. RIM successfully

processed 8,481 Separating Employee Clearance (SEC) Forms 14757 and achieved a 100% response rate for inquiries made to the *Records Management support mailbox to drive timely SEC closures (responded to 133 SEC Form 14757 questions, from 12 BUs. The IRS is currently at 0% on all overdue disposals. The IRS has had a disposal control procedure in place since 2014, and since then has not had any overdue disposals. In FY 2021, the IRS had 93,061 boxes eligible for disposal and all were identified and settled timely with the Federal Records Centers (FRCs) to ensure the Service remained at 0% on overdue disposals. The IRS is also 100% timely on all FRC transfers. IRS has 90 days to ship boxes under an approved transfer number to the FRCs and we consistently meet that deadline. (Q11) IRS Records Management has a Standard Operating Procedure (SOP) to review the Records Management Program for compliance, including a review of BU master files plans and a review of all 26 IRS BUs. The Records Specialists quarterly work with each of the HQ BU IRCs to complete Form 14377-A, Records and Information Management Program Review Checklist, which is reviewed by the Records Specialist Manager. The Records Specialist Manager documents in writing the findings of these quarterly reviews. Each quarter, the Records Specialist Team meets with its manager and the IRS Records Officer to discuss the findings and areas for BU improvement. This ensures IRS Records Management is efficient, effective, and compliant with all applicable records management laws and regulations. The Records Specialists also annually complete (each September) Form 14377. Records and Information Management Virtual Program Review Self-Assessment Checklist, which is reviewed by the IRS Records Specialist Manager and this checklist ensures internal compliance for the Records Program's Records Specialists. Similar to Form 14377-A reviews, the IRS Records Specialist Manager documents in writing the findings of this annual review of the Records Specialists' responsibilities and shares with the Records Specialist Team to discuss opportunities for IRS Records Management Program/staff roles and responsibility improvement. RIM regularly meets with IRS BUs and their employees through training and evaluations. RIM consistently recommends best practices to ensure records management compliance. RIM creates plans of corrective action that are monitored and conducts follow-up reviews to ensure timely implementation. This information is tracked and measured on the RIM SharePoint site. (Q12) Given the response options, "Annually" best fits RIM's program and staff evaluation cycles. The Records Specialists, however, quarterly work with each of the HQ BU IRCs to complete Form 14377-A, Records and Information Management Program Review Checklist and use these quarterly reports to produce an annual comprehensive assessment of BU records management health. These reviews throughout the year provide convenient and timely opportunities to identify and track BU recordkeeping improvements. (Q14) IRS appointed Tracee Taylor as the Servicewide Records Officer in September 2015. Ms. Taylor completed NARA's Certificate of Federal Records Management Training in October 2015 and will complete the new Agency Records Officer Credential (AROC) in 2023, as required. (Q15) IRCs are required to take ITM system Course #15701, Records Management for IRCs. The Records Specialist Team also actively engages with IRS BUs and staff on electronic records management and digitization needs. The Specialists heavily promote ITM system Course #67699, Email Retention Demo Outlook 365 for information regarding IRS Exchange email system updates. In addition, each month the Records Specialists communicate a specific records management life cycle topic to the IRCs and/or managers for all BUs throughout the agency. (Q16 & 17) All IRS employees (including Senior and appointed officials) and contractors are required to complete the ITM Records Management Mandatory Briefing Course #62965, Records Management Awareness covering records in all formats, including electronic communications, digitization, and electronic recordkeeping systems. Managers must also complete a mandatory briefing every other year (ITM Course #28972, Manager's Role in Privacy, Information Protection, Disclosure, and UNAX) designed to specifically address managerial responsibilities regarding oversight of the same business objectives. Completion of Mandatory Briefings/Training is tracked within the ITM system or on learning/teaching history Form 12201, and successful completion is monitored at the RIM headquarters level, and within each BU and Business Operating Division (BOD). (Q18) On-boarding senior officials receive an automatic assignment from ITM on records management curriculum that covers roles and responsibilities, disposition of records and use of personal and unofficial email accounts that is documented in ITM and monitored at the RIM headquarters level. All IRS officials/officers are prohibited from using personal email accounts for official business. The Human Capital Office (HCO) also provides an onboarding presentation to all new executives as part of the IRS Senior Executive Service (SES) Candidate Development Program (CDP). (Q19) The IRS SAORM conducts records training to new executives as part of the IRS Senior Executive Service (SES) Candidate Development Program (CDP). (Q20-22) The IRS Records Officer is responsible for conducting an exit briefing with Senior Executive Team (SET) members and confirms personal papers and copies of requested records do not have any restrictions and/or do not have an independent historical preservation interest that must be considered prior to removal. The Office of Chief Counsel and the Office of Disclosure have also been consulted on limited occasions. Additionally, this process helps ensure records needed for ongoing business needs are identified and moved (if necessary) to an accessible location.

.. **Click Next to save your current answers and move to Section II: Policies.**

Section II: Policies

A successful records management program has a governance framework, articulated policy, and clear standards. For electronic records management this is particularly important due to fragility, security vulnerabilities, and other unique characteristics of electronic records. This section covers records management directives and specific policies necessary for records management.

. Q25. Does your agency have a **documented and approved** records management directive(s)? (36 CFR 1220.34(c))

- Yes
- No, pending final approval
- No, under development
- No
- Do not know

. Q26. When was your agency's directive(s) last reviewed and/or revised to ensure it includes all new records management policy issuances and guidance?

- FY 2021 - present
- FY 2019 - 2020
- FY 2017 - 2018
- FY 2016 or earlier
- Do not know
- Not applicable, agency does not have a records management directive

. Q27. Does your agency's records management program have **documented and approved** policies and procedures that instruct staff on how your agency's permanent records in all formats must be managed and stored? (36 CFR 1222.34(e))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q28. Does your agency have **documented and approved** policies against unauthorized use, alteration, alienation or deletion of all electronic records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q29. Does your agency have **documented and approved** policies for cloud service use that includes recordkeeping requirements and handling of federal records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q30. Does your agency have **documented and approved** policies and procedures in place to manage email records that have a retention period longer than 180 days? (36 CFR 1236.22)

- Yes
- No, pending final approval
- No, under development
- No, please explain

- Do not know

. Q31. Does your agency have **documented and approved** policies and procedures to implement the guidelines for the transfer of permanent email records to NARA described in NARA Bulletin 2014-04: Revised Format Guidance for the Transfer of Permanent Electronic Records – Appendix A: Tables of File Formats, Section 9 - Email? (36 CFR 1236.22(e))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Regardless of how many federal email accounts individuals use to conduct official business, agencies must ensure that all accounts are managed, accessible and identifiable according to federal recordkeeping requirements. (36 CFR 1236.22)

. Q32. Does your agency have **documented and approved** policies that address when employees have more than one agency-administered email account, **whether or not allowed**, that states that email records must be preserved in an appropriate agency recordkeeping system? (36 CFR 1236.22)

*Examples of business needs may include but are not limited to:

- Using separate accounts for public and internal correspondence
- Creating accounts for a specific agency initiative which may have multiple users
- Using separate accounts for classified information and unclassified information

- Yes
- No
- No, pending final approval
- No, under development

Do not know

. Q33. Does your agency have **documented and approved** policies that address the use of personal email accounts, **whether or not allowed**, that state that all emails created and received by such accounts must be preserved in an appropriate agency recordkeeping system and that a complete copy of all email records created and received by users of these accounts must be forwarded to an official electronic messaging account of the officer or employee no later than 20 days after the original creation or transmission of the record? (36 CFR 1236.22(b) and P.L. 113-187)

Yes

No

No, pending final approval

No, under development

Do not know

. Q34. Does your agency evaluate, monitor, or audit staff compliance with the agency's email preservation policies? (36 CFR 1220.18)

Yes

No

Do not know

. Q35. Please add any additional comments about your agency for Section II. (Optional)

(Q25) The records management function at IRS is authorized by the Policy Directives outlined in RIM IRMs 1.15. The IRS Records Officer is also delegated authority by the Commissioner under IRS Delegation Order 1-37, to certify destruction of IRS records for court purposes; under IRS Delegation Order 1-50, to direct and conduct (Servicewide) IRS records management and disposal activities; and under IRS Delegation Order 11-2, to facilitate NARA records appraisal activities of IRS records protected under Internal Revenue Code Section 6103(l)(17). Additionally, under Servicewide Policy Statement P 1-125, RIM ensures that permanent records of significant changes to organizations, policies, or programs are created, preserved, and transferred to NARA. (Q27) RIM maintains master files plans for all 26 IRS BUs. This ensures that each BU's RCSs are current and up-to-date. This also ensures that all eligible, permanent agency records in all media are transferred to NARA according to approved disposition authorities, and IRS policies and procedures. Additionally, IRS uses NARA-generated Archives and Records Center Information System (ARCIS) reports to ensure that all eligible, permanent records are transferred to NARA in a timely manner. These reports are generated and tracked by IRS HQ Records Management staff, including the IRS Records Officer. All IRS records management functions and requirements, including permanent records responsibilities, are outlined in agency/RIM Policy Directives, IRMs 1.15. (Q28) IRS policies against unauthorized use, alteration, alienation, or deletion of electronic records are documented in RIM IRM 1.15.3, Disposing of Records and IRM 1.15.6, Managing Electronic Records. New electronic information systems that produce, use, or store records must incorporate records management requirements into the system's design and development in accordance with OMB Circular A-130, IRM 1.15.6, and NARA's Universal Electronic Records Management (eRM) requirements. RIM has created the System eRM Compliance Assessment and Digitization Validation Form to help project stakeholders involved in deploying new eRM systems and updating legacy eRM systems incorporate the mandatory eRM requirements into the design/functionality of recordkeeping systems. (Q30) IRS adopted the Capstone approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). For Capstone officials, even if an email is deleted, it remains permanent (although no longer visible to the end user) until transfer to NARA. Electronic records management policies are found in IRS IRM 1.15.6, Managing Electronic Records and policy updates are part of an ongoing Servicewide education and awareness campaign to ensure all staff have a clear understanding of records management requirements in the email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. RIM heavily promotes ITM system Course #15701, Records Management for IRCs and ITM system Course #67699, Email Retention Demo Outlook 365. All IRS employees (including Senior and appointed officials) are required to complete an annual, records management briefing course. These training courses emphasize the requirement that federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. (Q31) IRS adopted the Capstone approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts). In FY 2021, RIM initiated actions to ensure IRS is able to effectively transfer Capstone-related emails to NARA as prescribed by M-19-21. Efforts included coordinating with IT, NARA, and Treasury; documenting procedures; and facilitating tabletop exercise. This process ensures IRS can effectively encrypt, export, and transmit permanent electronic Capstone email records. (Q32) Most IRS staff have just one email account. Exceptions include pseudonym accounts assigned to agents for identity protection. Other agency-administered email accounts tied to individuals are those specific to program or project leads, or those that include agency-specific titles to provide direction for agency response and action, such as the Commissioner's Mailbox. These mailboxes are also subject to all email records management policies. (Q34) IRS adopted the Capstone approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). Organizational mailboxes, with few exceptions (some are permanent), are maintained as temporary 20-year accounts. For Capstone officials, even if an email is deleted it remains permanent (although no longer visible to the end user). For all employees, IRS also places litigation holds (which remove the custodian's ability to delete an email) on any email account to safeguard records subject to an eDiscovery, Freedom of Information Act (FOIA), or other investigative process. Email management updates are part of an ongoing Servicewide education and awareness campaign to ensure that all staff have a clear understanding of records management requirements in the environment, and as part of daily recordkeeping requirements. The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through email demonstrations and briefings. All IRS employees (including Senior and appointed officials) are also required to complete an annual, mandatory records management briefing course which addresses email recordkeeping responsibilities. Completion of this briefing/training is tracked within the IRS ITM system. RIM policy manual IRM 1.15.6, Managing Electronic Records, establishes expectations for management of email records associated with official recordkeeping files; when business needs require email records to be retained with other records (such as part of an investigation, contract, project, or other case file), the user must forward or copy these email records to the appropriate recordkeeping system (i.e., electronic recordkeeping system or paper file) and maintain according to the appropriate RCS. The role-based approach does not replace existing business practices that require email messages and other related records to be retained together in established recordkeeping systems.

.. **Click Next to save your current answers and move to Section III: Systems.**

Section III: Systems

Electronic information system means an information system that contains and provides access to computerized federal records and other information. (36 CFR 1236.2)

The following types of records management controls are needed to ensure that federal records in electronic information systems can provide adequate and proper documentation of agency business for as long as the information is needed. Agencies must incorporate controls into the electronic information system or integrate them into a recordkeeping system that is external to the information system itself. (36 CFR 1236.10)

- (a) **Reliability:** Controls to ensure a full and accurate representation of the transactions, activities or facts to which they attest and can be depended upon in the course of subsequent transactions or activities.
- (b) **Authenticity:** Controls to protect against unauthorized addition, deletion, alteration, use, and concealment.

(c) Integrity: Controls, such as audit trails, to ensure records are complete and unaltered.

(d) Usability: Mechanisms to ensure records can be located, retrieved, presented, and interpreted.

(e) Content: Mechanisms to preserve the information contained within the record itself that was produced by the creator of the record.

(f) Context: Mechanisms to implement cross-references to related records that show the organizational, functional, and operational circumstances about the record, which will vary depending upon the business, legal, and regulatory requirements of the business activity.

(g) Structure: Controls to ensure the maintenance of the physical and logical format of the records and the relationships between the data elements.

. Q36. Has your agency incorporated and/or integrated internal controls to ensure the reliability, authenticity, integrity, and usability of agency electronic records maintained in electronic information systems? (36 CFR 1236.10)

- Yes
- To some extent
- No
- Do not know
- Not applicable, please explain

. Q37. Does your agency maintain an inventory of electronic information systems that indicates whether or not each system is covered by an approved NARA disposition authority? (36 CFR 1236.26(a))

- Yes
- No, please explain

Do not know

. Q38. Does your agency have a digitization strategy to reformat permanent records created in hard copy or other analog formats (e.g., microfiche, microfilm, analog video, and analog audio)?

- Yes
- To some extent
- No
- Do not know

. Q39. Does your agency's email system(s) retain the intelligent full names in directories or distribution lists to ensure identification of the sender and addressee(s) for those email messages that are federal records? (36 CFR 1236.22(a)(3))

- Yes
- No
- Do not know

. Q40. What method(s) does your agency employ to capture and manage email records? (Choose all that apply)

- Captured and stored in an email archiving system
- Captured and stored in an electronic records management system
- Captured and stored as personal storage table (.PST) files
- Captured and stored using cloud services with records management included
- Captured and stored using cloud services but records management IS NOT included
- Print and file
- Not captured and email is managed by the end-user in the native system
- Other, please be specific:

Q41. What new method(s) to create and maintain data are being explored and/or employed by your agency that will impact records management? (Choose all that apply)

(For more information on these topics see: <https://www.archives.gov/files/records-mgmt/policy/nara-cognitive-technologies-whitepaper.pdf>.)

- Smart devices
- Sensors that collect and transmit data
- Geographic Information Systems
- Robotic Process Automation
- Software Robot or Bot
- Supervised Machine Learning
- Unsupervised Machine Learning
- Reinforced Machine Learning
- Standard Artificial Intelligence
- Open-source Artificial Intelligence
- Auto-classification
- Other, please be specific:

My agency is not exploring and/or employing new methods

. Q42. Please add any additional comments about your agency for Section III. (Optional)

.. **Click Next to save your current answers and move to Section IV: Access.**

Section IV: Access

Records support an agency's ability to carry out its business functions. Access to records means they remain usable, retrievable, and protected throughout their lifecycle. This section contains questions relating to the access and usability of records to conduct agency business in accordance with the appropriate transfer and disposition schedule and that ensures records are searchable, retrievable, and usable for as long as they are maintained in agency custody.

The following series of questions relates to the impact of the COVID-19 pandemic on access to records.

Q43. Has the COVID-19 pandemic disrupted your agency's ability to access records?

- Yes
- No
- Do not know

Q44. Please provide details on the impact of the COVID-19 pandemic and what your agency has done to mitigate the circumstances.

With most of the FRCs temporarily closed since March 2020, and NARA only servicing emergency requests, the IRS has a backlog of "routine" Freedom of Information Act (FOIA) requests and records that need to be pulled and retired. FY 2021 marked the gradual, steady return of IRS employees to the office and thus, an increase in the generation of paper records and the need to retire to the FRCs to alleviate storage space issues, especially in Submissions Processing areas where tax returns are processed. The few FRCs open under "CDC Substantial Transmission or lower - "Open with full capacity" status accepted what IRS records they could that other closed FRCs normally take, but this does not fully meet storage needs. The IRS Records Office is optimistic that all FRCs will reopen soon under "CDC Substantial Transmission or lower - "Open with full capacity" status and resume pre-COVID operations standards.

Click Next to save your current answers and move to Section IV: Access - Vital or Essential Records.

The following series of questions relates to Vital or Essential records.

Vital records (also known as Essential Records) are records needed to meet operational responsibilities under national security emergencies or other emergency conditions (emergency operating records) or to protect the legal and financial rights of the Government and those affected by Government activities (legal and financial rights records). (36 CFR 1223.2)*

**pending updates to regulations, the Records Management Self-Assessment still uses this terminology*

A program area is responsible for mission-related activities. An administrative area is responsible for activities not specific to the mission of the agency. (36 CFR 1220.34(d))

Q45. Has your agency identified the vital records of all its program and administrative areas? (36 CFR 1223.16)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

- Yes
- No
- Do not know

Q46. How often does your agency review and update its vital records inventory? (36 CFR 1223.14)

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Never
- Do not know

Q47. Is your vital records plan part of the Continuity of Operations (COOP) plan? (36 CFR 1223.14 and Federal Continuity Directive, Annex 1)

- Yes
- No
- Do not know

Click Next to save your current answers and move to Section IV: Access - Retrieval and Access.

The following questions relate to retrieval and access.

Q48. Are records and information in your agency easily retrievable and accessible when needed for agency business? (36 CFR 1220.32(c))

- All records are easily retrieved and accessed when needed
- Most records can be retrieved and accessed in a timely manner
- Some records can be retrieved and accessed in a timely manner
- No

Do not know

Q49. Does your agency ensure that records management functionality, including the capture, retrieval, and retention of records according to agency business needs and NARA-approved records schedules, is incorporated into the design, development, and implementation of its electronic information systems? (36 CFR 1236.12)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

Yes

No, please explain

Do not know

Not applicable, please explain

.. Click Next to save your current answers and move to Section IV: Access - Migration

The following question relates to migration.

Migration is a set of organized tasks designed to achieve periodic transfer of digital materials from one hardware/software configuration to another, or from one generation of computer technology to a subsequent generation.

Metadata consists of preserved contextual information describing the history, tracking, and/or management of an electronic document. (36 CFR 1236.2)

. Q50. Does your agency have **documented and approved** procedures to enable the migration of records and associated metadata to new storage media or formats so that records are retrievable and usable as long as needed to conduct agency business and to meet NARA-approved dispositions? (36 CFR 1236.20(b)(6))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

.. **Click Next to save your current answers and move to Section IV: Access - FOIA.**

The following questions are related to access to records under the Freedom of Information Act.

Agencies are required to have a Freedom of Information Act (FOIA) program (5 U.S.C. 552).

The ability to find records is essential for a successful FOIA program. The following questions related to your agency's FOIA program may require consultation with your agency's FOIA Officer.

*Please note that FOIA does not apply to Judicial Branch Agencies, as well as a few others. If FOIA does not apply to your agency, **please do not skip these questions**. Select the '**Not applicable**' response provided.*

. Q51. Has the COVID-19 pandemic disrupted your agency's ability to respond to FOIA requests?

- Yes
- No
- Do not know
- Not applicable, Judicial Branch Agency/FOIA does not apply

. Q52. Which of the following explains why FOIA has been impacted? (Choose all that apply)

- Paper records are inaccessible due to office closure
- FOIA case processing system is not available by remote access
- Electronic records are not accessible remotely
- Agency staff are not available to conduct searches
-

Other, please be specific:

. Q53. Which of the following actions did your agency's FOIA program take in response to the COVID-19 pandemic? (Choose all that apply) ("*Guidance for Agency FOIA Administration in Light of COVID-19 Impacts*," DOJ, updated May 28, 2020, <https://www.justice.gov/oip/guidance-agency-foia-administration-light-covid-19-impacts>)

- Worked directly with requesters to tailor their requests for most efficient processing
- Posted a notice on the FOIA website informing requesters of most efficient way to make a request
- Posted a notice on the FOIA website informing requesters of any anticipated delays
- Included information about any anticipated delays in requester communication, including acknowledgment letters
- Used multitrack processing to further triage requests that could be processed more efficiently remotely
- Posted additional proactive disclosures for high public interest topics related to the COVID-19 pandemic
- Assessed technology to ensure most efficient administration of FOIA
- Other, please explain

Not applicable, Judicial Branch Agency/FOIA does not apply

. Q54. Which of the following describes the working relationship between the Agency Records Officer and the Chief FOIA Officer? (Choose all that apply)

- Work together on Information Technology (IT) requirements that benefit both programs
- Coordinate search terms to identify responsive records
- Identify programs or offices most likely to have responsive records

- Work together on high-profile or complex FOIA requests
- Provide training on records management and FOIA to each other's staff
- Training programs include the importance and relationship between FOIA and records management
- Other, please explain

The IRS Records and FOIA Offices are both part of the IRS PGLD organization. This response is specific to the working relationship between these two IRS offices and not with the Chief FOIA Officer which for Treasury is a position at the Department level (and not one that regularly interacts with the IRS Records Office or IRS Records Officer).

The IRS Records and FOIA offices support each other in areas of mutual business concerns, such as ensuring new systems and electronic records initiatives incorporate functionality needed for recordkeeping compliance, and safeguarding records of separating employees for future access (as required). The Records office facilitates the retrieval of administrative records needed for FOIA from the FRCs. Records Specialists process requests submitted by IRS BUs and ensure they are requested timely and received from the FRCs to meet the FOIA timeline guidelines. The two offices also conduct cross-office training and deliver presentations and briefings to each other's staff as part of routine, informal organization stakeholder meetings and touchpoints which include the importance and relationship between FOIA and records management.

- None of the above
- Not applicable, Agency Records Officer and the Chief FOIA Officer are the same person
- Not applicable, Judicial Branch Agency/FOIA does not apply

. Q55. Please add any additional comments about your agency for Section IV. (Optional)

(Q45) IRS master files plans identify all records and associated retentions/recordkeeping requirements for each IRS BU, including the identification of vital records. (Q46) The IRS master files plans are annually updated, including any vital records identification. (Q48) IRS implementation of Capstone approach to email management significantly improved the agency's ability to retrieve and access agency records and information. Policy and procedure updates to modernize/automate business processes and more readily provide network-backed records storage environments (with automated records management tools/functionality, M365 migration) represent ongoing operational and organizational priorities. RIM's annual master files plans review for every IRS BU ensures identification of current recordkeeping practices across the agency, as well as records locations for ease of retrieval. (Q49) RIM is part of the IRS Enterprise Architecture that provides the requirements for recordkeeping systems in accordance with 36 CFR. RIM is part of the IRS Enterprise Life Cycle (ELC) Privacy and Civil Liberties Impact Assessment (PCLIA) completion stage. RIM staff review all electronic systems criteria that go through this process to ensure the systems have approved retention schedules, and that recordkeeping requirements have been identified and incorporated into system design, development, and implementation. The IRS Records Office, in conjunction with the IT organization and others are actively engaged in multiple digitization/digitalization working groups and initiatives that are transforming the way IRS conducts business and manages records. RIM utilizes an electronic records management system assessment check sheet and assessment process that provides RIM with a standardized process and form to assess IRS legacy systems against federal recordkeeping requirements and identify needs for increased information governance. RIM has also drafted interim guidance on digitalization and digitization requirements for agency-wide modernization initiatives until IRM 1.15.6, Managing Electronic Records is published. This guidance provides minimum RIM requirements for creating and storing digitized information and other analog document formats.

.. **Click Next to save your current answers and move to Section V: Disposition.**

Section V: Disposition

This area is critical for successfully managing records. Agencies must follow the mandatory instructions contained in either agency-specific records schedules or the appropriate General Records Schedule to transfer permanent electronic records to NARA's legal custody. This section covers both creation and implementation of records schedules.

Records disposition refers to actions taken with regard to federal records that are no longer needed for current government business as determined by their appraisal pursuant to legislation, regulation, or administrative procedure. Disposition is a comprehensive term that includes both destruction and transfer of federal records to the National Archives of the United States. (36 CFR Parts 1222, 1224, 1225 and 1226)

The next series of questions relates to your agency's efforts to schedule its records.

. Q56. When was the last time your agency submitted a records schedule to NARA for approval? (36 CFR 1225.10)

- FY 2020 - 2021
- FY 2018 - 2019
- FY 2016 - 2017
- FY 2014 - 2015
- FY 2013 or earlier
- Do not know

. Q57. Does your agency periodically review agency-specific records schedules to ensure they still meet business needs, to identify gaps that may indicate unscheduled records, or to make needed revisions?

Note: An agency-specific records schedule means it covers items that are not covered by the General Records Schedules (GRS).

- Yes
- No
- Do not know

. Q58. Does your agency have agency-specific records schedules currently in use that include items approved before January 1, 1990?

- Yes
- No
- Do not know

. Q59. Are you currently reviewing agency-specific records schedules with items approved before January 1, 1990, for updating and/or rescheduling? (36 CFR 1225.22)

- Yes, this is in progress
- Yes, this has been completed
- No, but are planning to do so
- No, and have no plans to do so
- Do not know

. Q60. Are records and information in your agency managed throughout the lifecycle [creation/capture, classification, maintenance, retention, and disposition] by being properly identified, classified using a taxonomy, inventoried, and scheduled? (36 CFR 1222.34, 36 CFR 1224.10, and 36 CFR 1225.12)

- Yes
- To some extent
- No
- Do not know

. Q61. Does your agency disseminate every approved disposition authority (including newly approved records schedules and General Records Schedule items) to agency staff within six months of approval? (36 CFR 1226.12(a))

- Yes
- No
- Do not know

. Q62. Which of the following describes the disposition authority for email records being used by your agency? (Choose all that apply)

- GRS 6.1: Email Managed under a Capstone Approach; agency has an approved form NA-1005
- GRS 6.1: Email Managed under a Capstone Approach; agency does not have an approved form NA-1005
- Agency-specific email schedule
- Traditional records management (i.e., retention based on content, usually applied on an email-by-email basis, utilizing multiple NARA-approved disposition authorities)
- Email retention method has not been decided/scheduled by agency
- Do not know
- Other, please explain

. Q63. Does the current NARA-approved form NA-1005 or agency-specific email schedule adequately reflect your existing organizational structure?

- Yes
- To some extent
- No
- Do not know

. Q64. Why does the email schedule not adequately reflect, or only to some extent reflect, your existing organizational structure? (Choose all that apply)

This question was not displayed to the respondent.

. Q65. Does your agency track changes in Capstone accounts to ensure they are accurate and complete?

- Yes
- To some extent
- No
- Do not know

. Q66. Please explain how your agency tracks changes to Capstone accounts. *(Be specific)*

IRS regularly monitors and updates staff email account configurations to comply with its Capstone approach to email management. HCO and IT work together to identify and capture Senior Official and executive email accounts as these roles are newly filled. RIM receives reports from IRS Executive Services at least monthly and tracks the opening/closing of email archiving tickets processed by IT.

.. Click Next to save your current answers and move to Section V: Disposition - Transferring Permanent Records.

The next series of questions relates to transferring permanent records.

. Q67. Did your agency transfer permanent non-electronic records to NARA during FY 2021? (36 CFR 1235.12)

- Yes
- No
- No - Transfers were impacted by the COVID-19 pandemic

- No - No records were eligible for transfer during FY 2021
- No - New agency, records are not yet old enough to transfer
- No - My agency does not have any permanent non-electronic records
- Do not know
- Other, please explain

. Q68. Did your agency transfer permanent electronic records to NARA during FY 2021? (36 CFR 1235.12)

- Yes
- No
- No - Transfers were impacted by the COVID-19 pandemic
- No - No electronic records/systems were eligible for transfer during FY 2021
- No - New agency, electronic records/systems are not old enough to transfer
- No - My agency does not have any permanent electronic records
- Do not know
- Other, please explain

.. Click Next to save your current answers and move to Section V: Disposition - Websites and Related Records.

The next question relates to the management of websites and related records.

. Q69. Does your agency ensure that all records on agency websites are properly managed?

- Yes
- No
- Do not know

.. **Click Next to save your current answers and move to Section V: Disposition - Storage.**

The next series of questions relates to where your agency stores its inactive temporary and/or permanent records, regardless of format.

Commercial records storage facilities are private sector commercial facilities that offer records storage, retrieval, and disposition services.

An agency-operated records center is a records storage facility, operated by a federal agency and capable of storing more than 25,000 cubic feet of records. (36 CFR 1234)

. Q70. Does your agency store inactive temporary and/or permanent records in a commercial records storage facility?

- Yes
- No
- Do not know

. Q71. Has the facility been approved by NARA? (36 CFR 1234.30(a)(2)&(e))

This question was not displayed to the respondent.

. Q72. Does your agency store inactive temporary and/or permanent records in an agency-operated records center? (Note: This does NOT include agency staging areas and temporary holding areas.)

- Yes
- No
- Do not know

. Q73. Has the facility been approved by NARA? (36 CFR 1234.30(a)(1))

This question was not displayed to the respondent.

. Q74. Is your agency making plans to move records from an agency-operated records center to a commercial records storage facility?

This question was not displayed to the respondent.

. Q75. Is your agency making plans to move records from an agency-operated records center to a Federal Records Center before December 31, 2022?

This question was not displayed to the respondent.

. Q76. Please add any additional comments about your agency for Section V. (Optional)

(Q60) RIM maintains an inventory of electronic information systems that indicates whether each system is covered by a NARA-approved disposition authority. RIM maintains master files plans for every IRS BU and annually reviews them for accuracy, including updated RCS information for electronic systems that support business processes. IRS has created/deployed a taxonomy, categorized permanent records against that taxonomy, and associated permanent records schedules to taxonomy terms. (Q68) RIM initiated actions to ensure IRS can effectively transfer Capstone-related emails to NARA as prescribed by M-19-21. Efforts included coordinating with IT, NARA, and Treasury; documenting procedures; and facilitating tabletop exercise. This process ensures IRS can effectively encrypt, export, and transmit permanent electronic Capstone email records, and paves the way for the transfer of other permanent electronic records. (Q70) All IRS Records are stored internally and transferred to NARA/FRCs when eligible.

.. Click Next to save your current answers and move to Section VI: Agency Demographics.

Section VI: Agency Demographics

This section covers some basic demographic-type information needed for analysis of the data gathered by the Records Management Self-Assessment.

. Q77. How many full-time equivalents (FTE) are in your agency/organization?

- 500,000 or more FTEs
- 100,000 – 499,999 FTEs
- 10,000 – 99,999 FTEs
- 1,000 – 9,999 FTEs
- 100 – 999 FTEs
- 1 – 99 FTEs
- Not Available

. Q78. What other staff, offices, or program areas did you consult when you completed this self-assessment?
(Choose all that apply)

- Senior Agency Official
- Office of the General Counsel
- Program Managers
- FOIA Officer
- Information Technology staff
- Records Liaison Officers or similar
- Administrative staff
- Other, please be specific:

IRS Chief Privacy Officer and IRS SAORM, IRS Disclosure Policy Office.

- None

Q79. How much time did it take you to gather the information to complete this self-assessment?

- Under 3 hours
- More than 3 hours but less than 6 hours
- More than 6 hours but less than 10 hours
- Over 10 hours

Q80. Did your agency's senior management review and concur with your responses to the 2021 Records Management Self-Assessment?

- Yes
- No
- Do not know

Q81. Are you the Agency Records Officer?

- Yes
- No

Q82. Please provide the Agency Records Officer's contact information.

This question was not displayed to the respondent.

Q83. Does your agency use your Records Management Self-Assessment scores to measure the effectiveness of the records management program?

- Yes
- No
- Do not know
- Comments (Optional): (Please include in your comments how you use the Records Management Self-Assessment.)

Q84. Do you have any suggestions for improving the Records Management Self-Assessment next year?

No.

.. Please REVIEW your agency's RMSA responses by hitting the "Back" button at the bottom of each page. If you wish to make any changes, you must do this before hitting the "Next" button below. This is your last opportunity to make changes before you submit your agency's response!

Agency: Department of the Treasury

Component: Internal Revenue Service

First Name: Tracee

Last Name: Taylor

Scoring Results

Score

Mean Score:	96.00
Weighted Mean of Items:	1.08
Weighted Standard Deviation of Items:	1.42
Items:	89.00

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION (NARA) 2020 RECORDS MANAGEMENT SELF-ASSESSMENT

Welcome to the 2020 Records Management Self-Assessment!

Before you begin, please note the following information.

Except where indicated, the questions in this survey are intended to cover all records regardless of format, as defined in 44 U.S.C. 3301.

The questions apply regardless of whether your agency's work processes are conducted manually or electronically.

Your answers to the self-assessment questions must be specific to records management activities in your agency. We have added a "Not Applicable" answer option to some questions. In general, use this option only if a question references an activity or action that is not conducted in your agency because of its size or if you are a Departmental Records Officer and are not responsible for the activity or action. In some cases, if the activity is being done by a departmental records management program, component agencies of that department may answer "Yes."

NOTE: Please note that your responses to questions in this assessment may be subject to public release pursuant to the Freedom of Information Act (FOIA). However, we will not release responses to questions that contain detailed descriptions of agency activities.

NARA reserves the right to follow up with agencies to obtain additional information and/or documentation that supports their answers to the questions in this self-assessment.

As in previous years we will be conducting a validation process. Your agency may be selected at random to provide additional documentation and/or take part in interviews to discuss your records management program activities.

If you have any questions about this self-assessment or need additional information to answer a question(s), please contact us at rmselfassessment@nara.gov.

. Please enter your contact information below.

First Name:	<input type="text" value="Tracee"/>
Last Name:	<input type="text" value="Taylor"/>
Job Title:	<input type="text" value="Records Officer"/>
Email Address:	<input type="text" value="(b)(6)"/>
Phone Number:	<input type="text"/>

. Please select the agency and, if applicable, component agency or office for which you are reporting by clicking on the drop down arrows below.

Department/Agency

Component Agency/Office

. PLEASE NOTE: If you need to exit the survey before completing each Section, you MUST click on the NEXT button at the bottom of the Section before exiting to ensure your answers to that point are saved.

Section I: Management Support and Resourcing

Management support and a strong positioning of an agency's records management program in the organizational structure is key to program success. This section includes questions related to the areas that support the records management program including responsibilities, internal controls, performance management, training, monitoring of program implementation, and the records of senior officials and executives.

The following series of questions relates to RM Program leadership.

. Q1. Is there a person in your agency who is responsible for coordinating and overseeing the implementation of the records management program? (36 CFR 1220.34(a))

- Yes
- No
- Do not know

. Q2. Please provide the person's name, position title, and office.

Tracee Taylor, IRS Records Officer [Privacy, Governmental Liaison and Disclosure (PGLD)/Identity and Records Protection (IRP)/Records and Information Management (RIM)]

. Q3. Does your agency have a Senior Agency Official for Records Management (SAORM)? (For components of a department this is most likely at the department level, and you may answer "Yes," even if this is not being done at the component level.)

- Yes
- No
- Do not know

. Q4. Does your Agency Records Officer meet regularly (four or more times a year) with the SAORM to discuss the agency records management program's goals? (For components of a department, this is most

likely at the department level.)

- Yes
- No
- Do not know

. Q5. Does your agency have a network of designated employees within each program and administrative area who are assigned records management responsibilities? These individuals are often called Records Liaison Officers (RLOs), though their titles may vary. (36 CFR 1220.34(d))

- Yes
- No
- Do not know
- Not applicable, agency has less than 100 employees
- Not applicable, Departmental Records Officer - this is done at the component level

The following series of questions relates to RM Program Controls, Monitoring and Oversight.

Agency records management programs must provide for effective controls over the creation, maintenance, and use of records in the conduct of current business. (36 CFR 1220.30(c)(1))

Internal controls are integral components of an organization's management that provides reasonable assurance of the effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations. ("Standards for Internal Control in the Federal Government" (GAO-14-704G), U.S. Government Accountability Office, September 2014.)

Internal controls are:

- *Geared to the achievement of objectives in one or more categories—operations, reporting, and compliance;*
- *Processes consisting of ongoing tasks and activities—a means to an end, not an end in itself;*
- *Carried out by people—not merely about policy and procedure manuals, systems, and forms, but about people and the actions they take at every level of an organization to effect internal control;*
- *Able to provide reasonable assurance, but not absolute assurance, to an entity's senior management;*
- *Adaptable to the organization's entire structure—flexible in application for the entire entity or for a particular regional office, division, operating unit, or business process.*

Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews/audits of operating performance, security of assets (limited access to inventories or equipment), and segregation of duties (separate personnel with authority to authorize a transaction, process the transaction, and review the transaction). Monitoring the effectiveness of internal controls should occur in the normal course of business. Periodic assessments should be integrated as part of management's continuous monitoring of internal control, which should be ingrained in the agency's operations. ("2013 Internal Control - Integrated Framework," Committee of Sponsoring Organizations (COSO) Executive Summary, May 14, 2013; and OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," July 15, 2016.)

. Q6. In addition to your agency's established records management policies and records schedules, has your agency's records management program developed and implemented internal controls to ensure that all eligible, permanent agency records in all media are transferred to NARA according to approved records schedules? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular briefings and other meetings with records creators
- Monitoring and testing of file plans
- Regular review of records inventories
- Internal tracking database of permanent record authorities and dates

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q7. In addition to your agency's established policies and records schedules, has your agency developed and implemented internal controls to ensure that Federal records are not destroyed before the end of their retention period? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular review of records inventories
- Approval process for disposal notices from off-site storage
- Require certificates of destruction
- Monitoring shredding services
- Performance testing for email
- Monitoring and testing of file plans
- Pre-authorization from records management program before records are destroyed
- Ad hoc monitoring of trash and recycle bins
- Notification from facilities staff when large trash bins or removal of boxes are requested
- Annual records clean-out activities sponsored and monitored by records management staff

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Q8. In addition to your agency's records management policies and records schedules, has your agency developed and implemented internal controls to ensure that all permanent records are created/captured, classified, filed and managed according to their NARA-approved records schedules? (36 CFR 1220.34(i))

- Yes
- No
- To some extent
- Do not know

An essential control for any records management program is the establishment of performance goals and associated performance targets and performance measures.

Performance goals are the target levels of performance. Performance goals should be specific, measurable, attainable, results-oriented, and time-bound.

Q9. Has your agency established performance goals for its records management program?

*Examples of performance goals include but are not limited to:

- Identifying and scheduling all paper and non-electronic records by the end of DATE
- Developing computer-based records management training modules by the end of DATE
- Planning and piloting an electronic records management solution for email by the end of DATE
- Updating records management policies by the end of the year
- Conducting records management evaluations of at least one program area each quarter

- Yes
- No
- Pending final approval
- Currently under development
- Do not know

Performance measures are the indicators or metrics against which a program's performance can be gauged. Performance measures should provide a basis for comparing actual results with established performance goals. ("Performance Measurement Challenges and Strategies," June 18, 2003, white paper associated with the Office of Management and Budget's Program Assessment Rating Tool (PART); and "Government Performance and Results Modernization Act of 2010," Section 4, Performance Reporting Amendments. See also <https://www.performance.gov/>.)

Q10. Has your agency's records management program identified performance measures for records management activities such as training, records scheduling, permanent records transfers, etc.?

*Examples of performance measures include but are not limited to:

- Percentage of agency employees that receive records management training in a year
- A reduction in the volume of inactive records stored in office space

- Percentage of eligible permanent records transferred to NARA in a year
- Percentage of records scheduled
- Percentage of offices evaluated/inspected for records management compliance
- Percentage of email management auto-classification rates
- Development of new records management training modules
- Audits of internal systems
- Annual updates of file plans
- Performance testing for email applications to ensure records are captured
- Percentage of records successfully retrieved by Agency FOIA Officer in response to FOIA requests

- Yes
- No
- Pending final approval
- Currently under development
- Do not know

An evaluation is an inspection, audit, or review of one or more records management programs for effectiveness and for compliance with applicable laws and regulations. An evaluation contains recommendations for correcting or improving records management practices, policies, and procedures as well as follow-up activities, including reporting on and implementing recommendations. Evaluations may be comprehensive (agency-wide) or specific to a program area or organizational unit. (36 CFR 1220.18)

Q11. Does your agency evaluate, by conducting inspections/audits/reviews, its records management program to ensure that it is efficient, effective, and compliant with all applicable records management laws and regulations? (36 CFR 1220.34(j))

****For this question, your agency's records management program, or a major component of the program (e.g., vital records identification and management, the records disposition process, records management training, or the management of your agency's electronic records) must be the primary focus of the inspection/audit/review.**

- Yes, evaluations are conducted by the Records Management Program
- Yes, evaluations are conducted by the Office of Inspector General
- Yes, evaluations are conducted by the Records Management Program AND the Office of Inspector General
- Yes, evaluations are conducted by:

No, please explain

Do not know

. Q12. How often does your agency conduct formal evaluations of a major component of your agency (i.e., programs or offices)?

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Do not know
- Not applicable, agency does not evaluate its records management program

. Q13. Was a formal report written and subsequent plans of corrective action created and monitored for implementation as part of the most recent inspection/audit/review? (Choose all that apply)

- Yes, formal report was written
- Yes, plans of corrective action were created
- Yes, plans of corrective action were monitored for implementation
- No
- Do not know
- Not applicable, agency does not evaluate its records management program
- Not applicable, agency has less than 100 employees

The following series of questions relates to records management training.

Formal records management training is the communication of standardized information that improves the records management knowledge, skills, and/or awareness of agency employees. Training can be either in a classroom setting or distance-based (e.g., web-based training), but it must:

- *be regular (occurring more than just once);*
- *be repeatable and formal (all instructors must provide the same message, not in an ad hoc way); and*
- *communicate the agency's vision of records management.*

Q14. Does your agency have internal records management training*, based on agency policies and directives, for employees assigned records management responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know
- Not applicable, please explain

Q15. Has your agency developed mandatory internal, staff-wide, formal training*, based on agency policy and directives, covering records in all formats, including electronic communications such as email, text messages, chat, or other messaging platforms or apps, such as social media or mobile device applications, which helps agency employees and contractors fulfill their recordkeeping responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

**Components of departmental agencies may answer "Yes" if this is handled by the department. Department Records Officers may answer "Yes" if this is handled at the component level.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

The following series of questions relates to Senior Agency Officials.

Senior officials are the heads of departments and independent agencies; their deputies and assistants; the heads of program offices and staff offices including assistant secretaries, administrators, and commissioners; directors of offices, bureaus, or equivalent; principal regional officials; staff assistants to those aforementioned officials, such as special assistants, confidential assistants, and administrative assistants; and career Federal employees, political appointees, and officers of the Armed Forces serving in equivalent or comparable positions. (General Records Schedule (GRS) 6.1, item 010)

. Q16. Does your agency require that all senior and appointed officials, including those incoming and newly promoted, receive training on the importance of appropriately managing records under their immediate control? (36 CFR 1220.34(f))

- Yes
- No
- Do not know

. Q17. Does your agency conduct and document for accountability purposes training and/or other briefings as part of the on-boarding process for senior officials on their records management roles and responsibilities, including the appropriate disposition of records and the use of personal and unofficial email accounts? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

- Yes
- Yes, but not documented
- No
- Do not know
- Not applicable, please explain

. Q18. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in on-boarding briefings or other processes for newly appointed senior officials?

- Yes
-

No, please explain

The HCO provides on-boarding records management briefing assignments in ITMS and other expert guidance and policy information related to the mission of the IRS. The IRS Records Officer conducts an exit interview with all departing senior agency officials.

Do not know

. Q19. Does your agency conduct and document for accountability purposes exit briefings for departing senior officials on the appropriate disposition of the records, including email, under their immediate control? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

- Yes
- Yes, but not documented
- No
- Do not know
- Not applicable, please explain

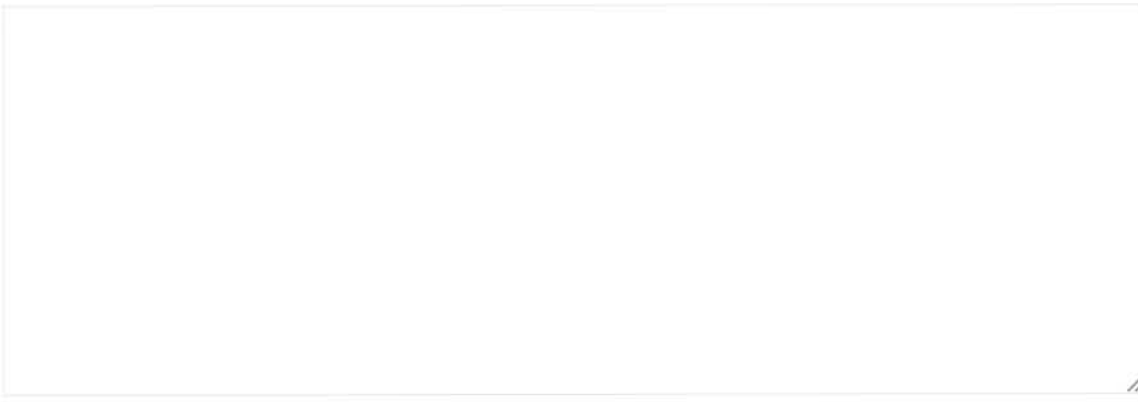
. Q20. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in exit briefings or other exit clearance processes for departing senior officials?

- Yes
- No
- Do not know

. Q21. Does the exit or separation process for departing senior officials include records management program staff or other designated official(s) reviewing and approving the removal of personal papers and copies of records by those senior officials? (36 CFR 1222.24(a)(6))

Yes

No, please explain



Do not know

. Q22. Please add any additional comments about your agency for Section I. (Optional)

Q7. Master files plans exist for all IRS business unit (BU) and are shared with every BU employee. This ensures that each of the BU's Records Control Schedules (RCS) are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records are identified and transferred to the NARA according to approved disposition authorities. This is in full compliance with M-19-21 requirements, including the management of electronic permanent records in an electronic format. The Records Office annually reviews the master files plans with HQ staff members for each BU to ensure they remain current and accurate. Q8. In FY 2020, IRS Records Management heavily promoted Integrated Talent Management System (ITMS) Course #15701, Records Management for IRCs. More than 85% of the agency's 4,000 plus Information Resource Coordinators (IRCs) completed the course, as did all Records and Information Management (RIM) Headquarters (HQ) staff (including the RIM Records Specialists). Every IRS employee takes a Record Management Mandatory Briefing each year. These two training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. This information is tracked and measured on the RIM SharePoint site. The Records Specialists Team sends out newsletters each month to every IRC, who then distribute them to all employees in their BUs. This effort ensures at least one records management communication to nearly every IRS employee each month, and reinforces the importance of maintaining all Federal records for approved retention periods. In keeping with the RIM Program's mission to efficiently and effectively manage all IRS records until final disposition, IRS has procedures to document and control all internal records disposals. Prior to any BU shredding a record, they must complete Form 11671, Certificate of Records Disposal and submit to their local IRC. The IRC is required to forward the form to a Records Specialist for approval. Additionally, when requesting the use of special shred bins or burn boxes due to ramp-downs, reorganizations, and office closures, a Form 11671 must be forwarded and reviewed by the IRC prior to the pickup/destruction of any records. A similar validation process exists for the disposal of administrative paper records at the Federal Records Centers (FRCs). Prior to NARA's destruction of original paper records stored at the FRCs, IRS must complete NA Form 13001, Notice of Eligibility for Disposal consenting to the disposal. The approved Form 11671 and NA Form 13001 provide agency documentation of records disposal in accordance with approved federal records management rules and regulations. The Records Specialist Team processes/approves approximately 2,300 Forms 11671 each fiscal year. In FY 2020, the Records Specialists reviewed and approved 2,790 NA-13001s containing 96,480 boxes for disposal. Q9. In FY 2020, RIM worked with the HQ BU IRCs to schedule staff training sessions to ensure that all permanent and temporary records are created/captured, classified, filed and managed according to NARA-approved records schedules and BU master files plans. This provided opportunities to update as necessary and ensure each of the BU's RCSs reflect current recordkeeping practices, including the identification of agency permanent records for transfer to NARA according to approved disposition authorities. This is in full compliance with M-19-21 requirements, including the management of electronic permanent records in an electronic format. Q10. The IRS deployed Outlook 2016 to all IRS Main employees. NARA approved an update to IRS's email management schedule which established permanent retention for Capstone accounts, and a 20-year retention for record emails for all other accounts. RIM, in conjunction with contractor support, provided staff training to ensure employees knew if they had created a Federal record and if they did, how to appropriately manage its retention. In FY 2020, IRS RIM Records Specialists conducted 1,482 records management training sessions to more than 48,035 employees Service-wide, including 41 Outlook 2016 email demo training sessions to 6,840 employees via Live Meeting. The sessions provided an overview of email and electronic records management initiative updates. On August 4, 2017, RIM deployed a companion online ITMS training Course #67699, Email Records Management User Training in Outlook 2016. More than 15,000 IRS employees have taken this course since its August 2017 implementation. The IRS is currently at 0% on all overdue disposals. The IRS has had a disposal control procedure in place since 2014, and since then the IRS has not had any overdue disposals. In FY 2020, the IRS had 96,480 boxes eligible for disposal and all were identified and settled timely with the Federal Records Centers (FRCs) to ensure the Service remained at 0% on overdue disposals. Q11. IRS Records Management has a Standard Operating Procedure (SOP) to review the Records Management Program for compliance, including a review of BU master files plans and a review of each of the 26 IRS Business Units. Records Specialists work with each of the HQ BU IRCs to have each IRS BU complete Form 14377-A, Records and Information Management Program Review Checklist quarterly, which is reviewed by the Records Specialist Manager. The Records Specialist Manager documents in writing the findings of these quarterly reviews. Each Quarter, the Records Specialist Team meets with their manager and the IRS Records Officer to discuss the findings and areas for improvement for the BUs they oversee. This ensures IRS Records Management is efficient, effective, and compliant with all applicable records management laws and regulations. RIM regularly meets with IRS BUs and their employees through training and evaluations. RIM routinely recommends best practices to ensure records management compliance. RIM creates plans of corrective action that are monitored and followed-up to ensure timely implementation. This information is tracked and measured on SharePoint. Q14. IRCs are required to take ITMS Course #15701, Records Management for IRCs. The Records Specialist Team also actively engages with IRS BUs and staff on electronic records management and digitization needs. The Specialists heavily promote ITMS Course #67699, Email Records Management User Training in Outlook 2016 for information regarding IRS Exchange 2016 Outlook email system updates. In addition, each month the Records Specialists communicate a specific records management life cycle topic to the IRCs and/or managers for all BUs throughout the agency. Q15&16. All IRS employees (including Senior and appointed officials) and contractors are required to complete the ITMS Records Management Mandatory Briefing Course #62965, Records Management Awareness covering records in all formats, including electronic communications, digitization, and electronic recordkeeping systems. Managers must also complete a mandatory briefing every other year (ITMS course #28972, Manager's Role in Privacy, Information Protection, Disclosure, and UNAX) designed to specifically address managerial responsibilities regarding oversight of the same business objectives. Completion of Mandatory Briefings/Training is tracked within ITMS or on learning/teaching history Form 12201, and successful completion is monitored at the RIM headquarters level, and within each BU and Business Operating Division (BOD). Q17. On-boarding senior officials receive an automatic assignment from ITMS on records management curriculum that covers roles and responsibilities, disposition of records and use of personal and unofficial email accounts that is documented in ITMS and monitored at the RIM headquarters level; this includes annual reoccurring mandatory training for existing employees as well. All IRS officials/officers are prohibited from using personal email accounts for official business. The Human Capital Office (HCO) also provides an onboarding presentation to all new executives as part of the IRS senior officials Candidate Development Program (CDP). Q21. The IRS Records Officer is responsible for conducting an exit briefing with Senior Executive Team (SET) members and confirms personal papers and copies of requested records do not have any restrictions and/or do not have an independent historical preservation interest that must be considered prior to removal. The Office of General Counsel and the Office of Disclosure have also been consulted on limited occasions. Additionally, this process helps ensure records needed for ongoing business needs are identified and moved (if necessary) to an accessible location.

. **Click Next to save your current answers and move to Section II: Policies.**

Section II: Policies

A successful records management program has a governance framework, articulated policy, and clear standards. For electronic records management this is particularly important due to fragility, security vulnerabilities, and other unique characteristics of electronic records. This section covers records management directives and specific policies necessary for records management.

. Q23. Does your agency have a **documented and approved** records management directive(s)? (36 CFR 1220.34(c))

- Yes
- No, pending final approval
- No, under development
- No
- Do not know

. Q24. When was your agency's directive(s) last reviewed and/or revised to ensure it includes all new records management policy issuances and guidance?

- FY 2020 - present
- FY 2018 - 2019
- FY 2016 - 2017
- FY 2015 or earlier
- Do not know
- Not applicable, agency does not have a records management directive

. Q25. Does your agency's records management program have **documented and approved** policies and procedures that instruct staff on how your agency's permanent records in all formats must be managed and stored? (36 CFR 1222.34(e))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q26. Does your agency have **documented and approved** policies against unauthorized use, alteration, alienation or deletion of all electronic records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q27. Does your agency have **documented and approved** policies for cloud service use that includes recordkeeping requirements and handling of Federal records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q28. Does your agency have **documented and approved** policies and procedures in place to manage email records that have a retention period longer than 180 days? (36 CFR 1236.22)

- Yes
- No, pending final approval
- No, under development
- No, please explain

- Do not know

. Q29. Does your agency have **documented and approved** policies and procedures to implement the guidelines for the transfer of permanent email records to NARA described in NARA Bulletin 2014-04: Revised Format Guidance for the Transfer of Permanent Electronic Records – Appendix A: Tables of File Formats, Section 9 - Email? (36 CFR 1236.22(e))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Regardless of how many Federal email accounts individuals use to conduct official business, agencies must ensure that all accounts are managed, accessible and identifiable according to Federal recordkeeping requirements. (36 CFR 1236.22)

Q30. Does your agency have **documented and approved** policies that address when employees have more than one agency-administered email account, **whether or not allowed**, that states that email records must be preserved in an appropriate agency recordkeeping system? (36 CFR 1236.22)

*Examples of business needs may include but are not limited to:

- Using separate accounts for public and internal correspondence
- Creating accounts for a specific agency initiative which may have multiple users
- Using separate accounts for classified information and unclassified information

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q31. Does your agency have **documented and approved** policies that address the use of personal email accounts, **whether or not allowed**, that state that all emails created and received by such accounts must be preserved in an appropriate agency recordkeeping system and that a complete copy of all email records created and received by users of these accounts must be forwarded to an official electronic messaging account of the officer or employee no later than 20 days after the original creation or transmission of the record? (36 CFR 1236.22(b) and P.L. 113-187)

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q32. Does your agency evaluate, monitor, or audit staff compliance with the agency's email preservation policies? (36 CFR 1220.18)

- Yes
- No
- Do not know

. Q33. Please add any additional comments about your agency for Section II. (Optional)

Q23. The records management function at IRS is authorized by the Policy Directives outlined in RIM Internal Revenue Manuals (IRMs) 1.15. The IRS Records Officer is also delegated authority by the Commissioner under IRS Delegation Order 1-37, to certify destruction of IRS records for court purposes; under IRS Delegation Order 1-50, to direct and conduct (Service-wide) IRS records management and disposal activities; and under IRS Delegation Order 11-2, to facilitate NARA records appraisal activities of IRS records protected under Internal Revenue Code Section 6103(i)(17). Additionally, under Service-wide Policy Statement P 1-125, RIM ensures that permanent records of significant changes to organizations, policies, or programs are created, preserved, and transferred to NARA. Q25. RIM maintains master files plans for all 26 IRS BUs. This ensures that each BU's RCSs are current and up-to-date. This also ensures that all eligible, permanent agency records in all media are transferred to NARA according to approved disposition authorities, and IRS policies and procedures. Additionally, IRS uses NARA-generated Archives and Records Center Information System (ARCIS) reports to ensure that all eligible, permanent records are transferred to NARA in a timely manner in accordance with approved records schedules. These reports are generated and tracked by IRS HQ Records Management staff, including the IRS Records Officer. All IRS records management functions and requirements, including permanent records responsibilities, are outlined in agency/RIM Policy Directives, IRMs 1.15. Q26. IRS IRM 1.15.3, Disposing of Records and IRM 1.15.6, Managing Electronic Records include management of permanent electronic records in response to NARA/OMB directives. RIM regularly works with BUs to ensure files plans are current, and that all permanent electronic records are managed in accordance with NARA laws and regulations. Q28. IRS has adopted the Capstone Approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). For Capstone officials, even if an email is deleted, it remains permanent (although no longer visible to the end user) until transfer to NARA. Electronic records management policies are found in IRS IRM 1.15.6, Managing Electronic Records and policy updates are part of an ongoing Service-wide education and awareness campaign to ensure all staff have a clear understanding of records management requirements in the email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. RIM heavily promotes ITMS Course #15701, Records Management for IRCs and ITM Course #67699, Email Records Management User Training in Outlook 2016. All IRS employees (including Senior and appointed officials) are required to complete an annual, records management briefing course. These training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. Q29. RIM maintains master files plans for all 26 IRS BUs. This ensures that each BU's records control schedules are current and up-to-date. This also ensures that all eligible, permanent agency records in all media are transferred to NARA according to approved disposition authorities, and IRS policies and procedures. Additionally, IRS uses NARA's ARCIS reports to ensure that all eligible, permanent records are transferred to NARA in a timely manner in accordance with approved records schedules. These reports are generated and tracked by IRS HQ Records Management staff, including the IRS Records Officer. In FY 2020, as part of annual, ongoing training, RIM completed training sessions with all HQ BU IRCs to ensure that all permanent records are created/captured, classified, filed and managed according to NARA-approved records schedules using the completed master files plans for every IRS BU. This also ensured that each of the BU's records control schedules are up-to-date and reflect current recordkeeping practices in compliance with M-19-21 requirements, including the management of electronic permanent records in an electronic format. Q30. Most IRS staff have just one email account. Exceptions include pseudonym accounts assigned to agents for identity protection. Other agency-administered email accounts tied to individuals are those specific to program or project leads, or those that include agency-specific titles to provide direction for agency response and action, such as the Commissioner's Mailbox. These mailboxes are also subject to all email records management policies. Q32. IRS Records Management has an SOP in place to review the Records Management Program for compliance, including a review of BU master files plans and a review of each of the 26 IRS BUs. The Records Specialists work with each of the HQ BU IRCs quarterly to have each IRS BU complete Form 14377-A, Records and Information Management Program Review Checklist, which is reviewed by the Records Specialist Manager. The Manager documents in writing the findings of these quarterly reviews. Each Quarter, the Records Specialist Team meets with their Manager and the IRS Records Officer to discuss the findings and areas for improvement for the BUs. This ensures IRS Records Management is efficient, effective, and compliant with all applicable records management laws and regulations. The Records Specialists also annually complete Form 14377, Records and Information Management Virtual Program Review Self-Assessment Checklist each September, which is reviewed by the Records Specialist Manager. The Manager documents in writing the findings of the annual review and shares with the Records Specialist Team and the IRS Records Officer as part of their quarterly discussions. RIM also regularly meets with IRS BUs and their employees through training and evaluations. RIM routinely recommends best practices to ensure records management compliance. RIM creates plans of corrective action that are monitored to ensure timely implementation. This information is tracked and measured on the RIM SharePoint site. Note: IRS is in the process of upgrading to Microsoft's Office 365 which includes Exchange online and we will continue to manage email record records in accordance with policies and requirements.

. **Click Next to save your current answers and move to Section III: Systems.**

Section III: Systems

Electronic information system means an information system that contains and provides access to computerized Federal records and other information. (36 CFR 1236.2)

The following types of records management controls are needed to ensure that Federal records in electronic information systems can provide adequate and proper documentation of agency business for as long as the information is needed. Agencies must incorporate controls into the electronic information system or integrate them into a recordkeeping system that is external to the information system itself. (36 CFR 1236.10)

- (a) **Reliability:** Controls to ensure a full and accurate representation of the transactions, activities or facts to which they attest and can be depended upon in the course of subsequent transactions or activities.
- (b) **Authenticity:** Controls to protect against unauthorized addition, deletion, alteration, use, and concealment.
- (c) **Integrity:** Controls, such as audit trails, to ensure records are complete and unaltered.

(d) Usability: Mechanisms to ensure records can be located, retrieved, presented, and interpreted.

(e) Content: Mechanisms to preserve the information contained within the record itself that was produced by the creator of the record.

(f) Context: Mechanisms to implement cross-references to related records that show the organizational, functional, and operational circumstances about the record, which will vary depending upon the business, legal, and regulatory requirements of the business activity.

(g) Structure: Controls to ensure the maintenance of the physical and logical format of the records and the relationships between the data elements.

. Q34. Has your agency incorporated and/or integrated internal controls to ensure the reliability, authenticity, integrity, and usability of agency electronic records maintained in electronic information systems? (36 CFR 1236.10)

- Yes
- To some extent
- No
- Do not know
- Not applicable, please explain

. Q35. Does your agency maintain an inventory of electronic information systems that indicates whether or not each system is covered by an approved NARA disposition authority? (36 CFR 1236.26(a))

- Yes
- No, please explain

- Do not know

. Q36. Does your agency have a digitization strategy to reformat permanent records created in hard copy or other analog formats (e.g., microfiche, microfilm, analog video, and analog audio)?

- Yes
- To some extent
- No
- Do not know

. Q37. Does your agency's email system(s) retain the intelligent full names on directories or distribution lists to ensure identification of the sender and addressee(s) for those email messages that are Federal records? (36 CFR 1236.22(a)(3))

- Yes
- No
- Do not know

. Q38. What method(s) does your agency employ to capture and manage email records? (Choose all that apply)

- Captured and stored in an email archiving system
- Captured and stored in an electronic records management system
- Captured and stored as personal storage table (.PST) files
- Captured and stored using cloud services with records management included
- Captured and stored using cloud services but records management IS NOT included
- Print and file
- Not captured and email is managed by the end-user in the native system
- Other, please be specific:

. Q39. What new method(s) to create and maintain data are being explored and/or employed by your agency that will impact records management? (Choose all that apply)

(For more information on these topics see: <https://www.archives.gov/files/records-mgmt/policy/nara-cognitive-technologies-whitepaper.pdf>.)

- Smart devices
- Sensors that collect and transmit data
- Geographic Information Systems
- Robotic Process Automation
- Software Robot or Bot
- Supervised Machine Learning
- Unsupervised Machine Learning
- Reinforced Machine Learning
- Standard Artificial Intelligence
- Open-source Artificial Intelligence
- Auto-classification
- Other, please be specific:

- My agency is not exploring and/or employing new methods

. Q40. Please add any additional comments about your agency for Section III. (Optional)

. **Click Next to save your current answers and move to Section IV: Access.**

. **Section IV: Access**

Records support an agency's ability to carry out its business functions. Access to records means they remain usable, retrievable, and protected throughout their lifecycle. This section contains questions relating to the access and usability of records to conduct agency business in accordance with the appropriate transfer and disposition schedule and that ensures records are searchable, retrievable, and usable for as long as they are maintained in agency custody.

The following series of questions relates to the impact of the COVID-19 pandemic on access to records.

. Q41. Has the COVID-19 pandemic disrupted your agency's ability to access records?

- Yes
- No
- Do not know

. Q42. Please provide details on the impact of the COVID-19 pandemic and what your agency has done to mitigate the circumstances.

Most FRCs have been temporarily closed since March 2020, and only servicing emergency records requests. The IRS Records Office has a plan to review all requests against NARA's emergency request criteria. If a request meets the criteria, the Records Office coordinates notice to the appropriate FRC. This process helps mitigate access issues, but IRS still has a sizeable backlog of Freedom of Information Act (FOIA) requests and records that need to be pulled because most IRS requests for records do not constitute emergency requests. Furthermore, the increasing return of IRS employees to the office and the creation of more records that need to be retired, as well as the pending closure of the Fresno Campus, also contribute to internal space issues and concerns. The few FRCs that are open under a Phase 1 approach are accepting IRS records that need to be retired (even if it is not the normal FRC). IRS greatly appreciates NARA's efforts to help meet agency dependencies by having the FRCs that are open make up for the other centers that cannot take records due to temporary closures.

The following series of questions relates to Vital or Essential records.

Vital records (also known as Essential Records) are records needed to meet operational responsibilities under national security emergencies or other emergency conditions (emergency operating records) or to protect the legal and financial rights of the Government and those affected by Government activities (legal and financial rights records). (36 CFR 1223.2)*

**pending updates to regulations, the Records Management Self-Assessment still uses this terminology*

A program area is responsible for mission-related activities. An administrative area is responsible for activities not specific to the mission of the agency. (36 CFR 1220.34(d))

. Q43. Has your agency identified the vital records of all its program and administrative areas? (36 CFR 1223.16)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

- Yes
- No
- Do not know

. Q44. How often does your agency review and update its vital records inventory? (36 CFR 1223.14)

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Never
- Do not know

. Q45. Is your vital records plan part of the Continuity of Operations (COOP) plan?

- Yes
- No
- Do not know

The following questions relate to retrieval and access.

. Q46. Are records and information in your agency easily retrievable and accessible when needed for agency business? (36 CFR 1220.32(c))

- All records are easily retrieved and accessed when needed
- Most records can be retrieved and accessed in a timely manner
- Some records can be retrieved and accessed in a timely manner
- No
- Do not know

. Q47. Does your agency ensure that records management functionality, including the capture, retrieval, and retention of records according to agency business needs and NARA-approved records schedules, is incorporated into the design, development, and implementation of its electronic information systems? (36 CFR 1236.12)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

- Yes
-

No, please explain

- Do not know
- Not applicable, please explain

The following question relates to migration.

Migration is a set of organized tasks designed to achieve periodic transfer of digital materials from one hardware/software configuration to another, or from one generation of computer technology to a subsequent generation.

Metadata consists of preserved contextual information describing the history, tracking, and/or management of an electronic document. (36 CFR 1236.2)

Q48. Does your agency have **documented and approved** procedures to enable the migration of records and associated metadata to new storage media or formats so that records are retrievable and usable as long as needed to conduct agency business and to meet NARA-approved dispositions? (36 CFR 1236.20(b)(6))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

The following questions are related to access to records under the Freedom of Information Act.

Agencies are required to have a Freedom of Information Act (FOIA) program (5 U.S.C. 552).

The ability to find records is essential for a successful FOIA program. The following questions related to your agency's FOIA program may require consultation with your agency's FOIA Officer.

. Q49. Does your agency use e-Discovery tools to search for records when responding to FOIA and/or Legal Discovery?

- Yes
- No, please explain

- Do not know

. Q50. For what purposes are e-Discovery tools used? (Choose all that apply)

- Managing legal holds
- Lawsuit-related requests
- FOIA responses involving requests for email records
- FOIA responses NOT involving requests for email records
- Legal discovery or third-party subpoena requests
- De-duplication of records in responding to requests
- Congressional requests
- Internal research for or by staff
- Knowledge management

. Q51. Please explain why e-Discovery tools are not used to search for records. (Choose all that apply)

This question was not displayed to the respondent.

. Q52. Has the COVID-19 pandemic disrupted your agency's ability to respond to FOIA requests?

- Yes
- No
- Do not know

. Q53. Which of the following explains why FOIA has been impacted? (Choose all that apply)

- Paper records are inaccessible due to office closure
- FOIA case processing system is not available by remote access
- Electronic records are not accessible remotely
- Agency staff are not available to conduct searches
- Other, please be specific:

. Q54. Which of the following actions did your agency's FOIA program take in response to the COVID-19 pandemic? (Choose all that apply) (DOJ, "Guidance for Agency FOIA Administration in Light of COVID-19 Impacts," <https://www.justice.gov/oip/guidance-agency-foia-administration-light-covid-19-impacts>, updated May 28, 2020.)

- Worked directly with requesters to tailor their requests for most efficient processing
- Posted a notice on the FOIA website informing requesters of most efficient way to make a request
- Posted a notice on the FOIA website informing requesters of any anticipated delays
- Included information about any anticipated delays in requester communication, including acknowledgment letters
- Used multitrack processing to further triage requests that could be processed more efficiently remotely
- Posted additional proactive disclosures for high public interest topics related to the COVID-19 pandemic
- Assessed technology to ensure most efficient administration of FOIA
- Other, please explain

. Q55. Which of the following describes the working relationship between the Agency Records Officer and the Chief FOIA Officer? (Choose all that apply)

- Work together on Information Technology (IT) requirements that benefit both programs
- Coordinate search terms to identify responsive records
- Identify programs or offices most likely to have responsive records
- Work together on high-profile or complex FOIA requests
- Provide training on records management and FOIA to each other's staff
- Training programs include the importance and relationship between FOIA and records management
- Other, please explain

The IRS Records and FOIA Offices are both part of the IRS Privacy, Governmental Liaison and Disclosure organization. This response is specific to the working relationship between these two IRS offices and not with the Chief FOIA Officer which for Treasury is a position at the Department level (and not one that regularly interacts with the IRS Records Office or IRS Records Officer).

The IRS Records and FOIA offices support each other in areas of mutual business concerns, such as ensuring new systems and electronic records initiatives incorporate functionality needed for recordkeeping compliance, and safeguarding records of separating employees for future access (as required). The Records office facilitates the retrieval of administrative records needed for FOIA from the FRCs. Records Specialists process requests submitted by IRS business units and ensure they are requested timely and received from the FRCs to meet the FOIA timeline guidelines. The two offices also conduct cross-office training and deliver presentations and briefings to each other's staff as part of routine, informal organization stakeholder meetings and touchpoints which include the importance and relationship between FOIA and records management.

- None of the above

. Q56. Please add any additional comments about your agency for Section IV. (Optional)

Q43. Master files plans completed for all IRS BUs identify all records and retentions, including vital records identification. Q44. The IRS master files plans are annually updated, including the vital records identified on them. Q46. IRS implementation of Capstone approach to email management significantly improved the agency's ability to retrieve and access agency records and information. Policy and procedure updates to modernize/automate business processes and more readily provide network-backed records storage environments (with automated records management tools/functionality) represent ongoing operational and organizational priorities. RIM's annual master files plans review for every IRS BU ensures identification of current recordkeeping practices across the agency, as well as records locations for ease of retrieval.

. **Click Next to save your current answers and move to Section V: Disposition.**

Section V: Disposition

This area is critical for successfully managing records. Agencies must follow the mandatory instructions contained in either agency-specific records schedules or the appropriate General Records Schedule to transfer permanent electronic records to NARA's legal custody. This section covers both creation and implementation of records schedules.

Records disposition refers to actions taken with regard to Federal records that are no longer needed for current government business as determined by their appraisal pursuant to legislation, regulation, or administrative procedure. Disposition is a comprehensive term that includes both destruction and transfer of Federal records to the National Archives of the United States. (36 CFR Parts 1222, 1224, 1225 and 1226)

The next series of questions relates to your agency's efforts to schedule its records.

. Q57. When was the last time your agency submitted a records schedule to NARA for approval? (36 CFR 1225.10)

- FY 2019 - 2020
- FY 2017 - 2018
- FY 2015 - 2016
- FY 2013 - 2014
- FY 2012 or earlier
- Do not know

. Q58. Does your agency periodically review agency-specific records schedules to ensure they still meet business needs, to identify gaps that may indicate unscheduled records, or to make needed revisions?

Note: An agency-specific records schedule means it covers items that are not covered by the General Records Schedules (GRS).

- Yes
- No
- Do not know

. Q59. Does your agency have agency-specific records schedules currently in use that include items approved before January 1, 1990?

- Yes
- No
- Do not know

. Q60. Are you currently reviewing agency-specific records schedules with items approved before January 1, 1990, for updating and/or rescheduling? (36 CFR 1225.22)

- Yes, this is in progress

- Yes, this has been completed
- No, but are planning to do so
- No, and have no plans to do so
- Do not know

. Q61. Are records and information in your agency managed throughout the lifecycle [creation/capture, classification, maintenance, retention, and disposition] by being properly identified, classified using a taxonomy, inventoried, and scheduled? (36 CFR 1222.34, 36 CFR 1224.10, and 36 CFR 1225.12)

- Yes
- To some extent
- No
- Do not know

. Q62. Does your agency disseminate every approved disposition authority (including newly approved records schedules and General Records Schedule items) to agency staff within six months of approval? (36 CFR 1226.12(a))

- Yes
- No
- Do not know

. Q63. Which of the following describes the disposition authority for email records being used by your agency? (Choose all that apply)

- GRS 6.1: Email Managed under a Capstone Approach; agency has an approved form NA-1005
- GRS 6.1: Email Managed under a Capstone Approach; agency does not have an approved form NA-1005
- Agency-specific email schedule
- Traditional records management (i.e., retention based on content, usually applied on an email-by-email basis, utilizing multiple NARA-approved disposition authorities)
- Email retention method has not been decided/scheduled by agency
- Do not know
-

Other, please explain

. Q64. Does the current NARA-approved form NA-1005 or agency-specific email schedule adequately reflect your existing organizational structure?

- Yes
- To some extent
- No
- Do not know

. Q65. Why does the email schedule not adequately reflect, or only to some extent reflect, your existing organizational structure? (Choose all that apply)

This question was not displayed to the respondent.

. Q66. Does your agency track changes in Capstone accounts to ensure they are accurate and complete?

- Yes
- To some extent
- No
- Do not know

. Q67. Please explain how your agency tracks changes to Capstone accounts. *(Be specific)*

IRS regularly monitors and updates staff email account configurations to comply with its Capstone approach to email management. HCO and IT work together to identify and capture Senior Official and executive email accounts as these roles are newly filled. RIM receives reports from IRS Executive Services at least monthly and tracks the opening/closing of email archiving tickets processed by IT.

The next series of questions relates to transferring permanent records.

. Q68. Did your agency transfer permanent non-electronic records to NARA during FY 2020? (36 CFR 1235.12)

- Yes
- No
- No - Transfers were impacted by the COVID-19 pandemic
- No - No records were eligible for transfer during FY 2020
- No - New agency, records are not yet old enough to transfer
- No - My agency does not have any permanent non-electronic records
- Do not know
- Other, please explain

. Q69. Did your agency transfer permanent electronic records to NARA during FY 2020? (36 CFR 1235.12)

- Yes
- No
- No - Transfers were impacted by the COVID-19 pandemic
- No - No electronic records/systems were eligible for transfer during FY 2020
- No - New agency, electronic records/systems are not old enough to transfer
- No - My agency does not have any permanent electronic records
- Do not know
-

Other, please explain

. Q70. Does your agency track when permanent records are eligible for transfer to NARA?

- Yes
- No
- No - My agency does not have any permanent records
- Do not know

. Q71. Please explain your response to the previous question. *(If you answered "Yes," please be specific on methods used. If you answered "No," please explain why not.)*

IRS recently deployed records management applications to electronically manage (in-house) permanent electronic records and can now track electronic records eligible for transfer to NARA using automated features. IRS can report on any permanent records under control, including when eRecords will become eligible for transfer to NARA. Additionally, prior to disposition, records management assistants (RMAs) are poised to notify records managers that records are ready for export and transfer to NARA. Finally, RIM has developed training on managing permanent eRecords to help agency staff understand how to identify permanent eRecords and how to tell when records will be/are eligible for transfer. IRS timely transfers permanent records to NARA identified in ARCIS as part of the Annual Move (of permanent records stored at the FRCs) and is committed to improving permanent records identification and tracking as part of M-19-21.

The next series of questions relates to the management of web sites and related records.

. Q72. Does your agency ensure that all records on agency web sites are properly managed?

- Yes
- No
- Do not know

. Q73. Did your agency take steps to capture and disposition web records in preparation for an administration change?

- Yes
- No
- Do not know

. Q74. Please explain your response to the previous question. (If you answered "Yes," please be specific on steps taken to capture, preserve, and prepare web records in preparation for an administration change. If you answered "No," please explain why not, including any challenges.)

In accordance with NARA guidance, IRS manages its web sites as records. Web content records and records that can be used as evidence of content on IRS.gov (public) website are maintained for 20 years in accordance with Job No. N1-058-06-1. IRS did not make any significant web content changes or redesign in preparation for the administration change.

The next series of questions relates to where your agency stores its inactive temporary and/or permanent records, regardless of format.

Commercial records storage facilities are private sector commercial facilities that offer records storage, retrieval, and disposition services.

An agency-operated records center is a records storage facility, operated by a Federal agency and capable of storing more than 25,000 cubic feet of records. (36 CFR 1234)

. Q75. Does your agency store inactive temporary and/or permanent records in a commercial records storage facility?

- Yes
- No
- Do not know

. Q76. Has the facility been approved by NARA? (36 CFR 1234.30(a)(2)&(e))

This question was not displayed to the respondent.

. Q77. Does your agency store inactive temporary and/or permanent records in an agency-operated records center? (Note: This does NOT include agency staging areas and temporary holding areas.)

- Yes
- No
- Do not know

. Q78. Has the facility been approved by NARA? (36 CFR 1234.30(a)(1))

This question was not displayed to the respondent.

. Q79. Is your agency making plans to move records from an agency-operated records center to a commercial records storage facility?

This question was not displayed to the respondent.

. Q80. Is your agency making plans to move records from an agency-operated records center to a Federal Records Center before December 31, 2022?

This question was not displayed to the respondent.

. Q81. Please add any additional comments about your agency for Section V. (Optional)

Q61. RIM maintains an inventory of electronic information systems that indicates whether each system is covered by a NARA-approved disposition authority. RIM maintains master files plans for every IRS BU and annually reviews them for accuracy, including updated RCS information for electronic systems that support business processes. IRS has created a taxonomy, categorized permanent records against that taxonomy, and associated permanent records schedules to taxonomy terms. IRS had been waiting on agency funding to deploy the taxonomy tools, and those funds were awarded in FY 2020. Q75. All IRS Records are stored internally and transferred to NARA/ FRCs when eligible.

. **Click Next to save your current answers and move to Section VI: Agency Demographics.**

Section VI: Agency Demographics

This section covers some basic demographic-type information needed for analysis of the data gathered by the Records Management Self-Assessment.

. Q82. How many full-time equivalents (FTE) are in your agency/organization?

- 500,000 or more FTEs
- 100,000 – 499,999 FTEs
- 10,000 – 99,999 FTEs

- 1,000 – 9,999 FTEs
- 100 – 999 FTEs
- 1 – 99 FTEs
- Not Available

Q83. Which of the following stakeholders significantly impact and/or support your RM program? (Choose all that apply)

- Chief Information Officer
- Chief Financial Officer
- Chief Management Officer
- Chief Data Officer
- Office of the General Counsel
- FOIA Officer
- Records Managers and/or Records Liaison Officers (or equivalent)
- Program Managers and/or Supervisors
- Other, please explain

IRS Office of Chief Counsel, IRS Disclosure Policy Office and IRS Office of Privacy and Compliance

Q84. What other staff, offices, or program areas did you consult when you completed this self-assessment? (Choose all that apply)

- Senior Agency Official
- Office of the General Counsel
- Program Managers
- FOIA Officer
- Information Technology staff
- Records Liaison Officers or similar
- Administrative staff
-

Other, please be specific:

IRS Chief Privacy Officer and IRS SAORM, IRS Disclosure Policy Office, and
IRS Office of Chief Counsel Senior Counsel

None

Q85. How much time did it take you to gather the information to complete this self-assessment?

- Under 3 hours
- More than 3 hours but less than 6 hours
- More than 6 hours but less than 10 hours
- Over 10 hours

Q86. Did your agency's senior management review and concur with your responses to the 2020 Records Management Self-Assessment?

- Yes
- No
- Do not know

Q87. Are you the Agency Records Officer?

- Yes
- No

Q88. Please provide the Agency Records Officer's contact information.

This question was not displayed to the respondent.

Q89. Does your agency use your Records Management Self-Assessment scores to measure the effectiveness of the records management program?

Yes

No

Do not know

Comments (Optional): (Please include in your comments how you use the Records Management Self-Assessment.)

Q90. Do you have any suggestions for improving the Records Management Self-Assessment next year?

NARA should distribute this assessment via an electronic polling system w/drop down options as well as the option to write comments.

Embedded Data

Q_URL: [https://archives.qualtrics.com/jfe/form/SV_0oiEfUGgJwAOf3f?](https://archives.qualtrics.com/jfe/form/SV_0oiEfUGgJwAOf3f?Q_DL=Fdp4GfX0TOsNce8_0oiEfUGgJwAOf3f_MLRP_5zn9Ei6vrA2G7SR&Q_CHL=email)
Q_DL: Fdp4GfX0TOsNce8_0oiEfUGgJwAOf3f_MLRP_5zn9Ei6vrA2G7SR&Q_CHL=email

Scoring Results

Score

Mean Score:	96.00
Weighted Mean of Items:	1.01
Weighted Standard Deviation of Items:	1.40
Items:	95.00

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION (NARA) 2019 RECORDS MANAGEMENT SELF-ASSESSMENT

Welcome to the 2019 Records Management Self-Assessment!

Before you begin, please note the following information.

Except where indicated, the questions in this survey are intended to cover all records regardless of format, as defined in 44 U.S.C. 3301.

The questions apply regardless of whether your agency's work processes are conducted manually or electronically.

Your answers to the self-assessment questions must be specific to records management activities in your agency. We have added a "not applicable" answer option to some questions. In general, use this option only if a question references an activity or action that is not conducted in your agency because of its size or if you are a Departmental Records Officer and are not responsible for the activity or action. In some cases, if the activity is being done by a departmental records management program, component agencies of that department may answer "Yes."

NOTE: Please note that your responses to questions in this assessment may be subject to public release pursuant to the Freedom of Information Act (FOIA). However, we will not release responses to questions that contain detailed descriptions of agency activities.

NARA reserves the right to follow up with agencies to obtain additional information and/or documentation that supports their answers to the questions in this self-assessment.

As in previous years we will be conducting a validation process. Your agency may be selected at random to provide additional documentation and/or take part in interviews to discuss your records management program activities.

If you have any questions about this self-assessment or need additional information to answer a question(s), please send an email message to rmsselfassessment@nara.gov.

Section I: Records Management Program - Activities

The following series of questions relates to administration of the records management program.

Q1. Is there a person in your agency who is responsible for coordinating and overseeing the implementation of the records management program? (36 CFR 1220.34(a))

- Yes
- No
- Do not know

. Q2. Please provide the person's name, position title, and office.

Tracee Taylor, IRS Records Officer [Privacy, Governmental Liaison and Disclosure (PGLD)/Identity and Records Protection (IRP)/Records and Information Management (RIM)]

. Q3. Does your agency have a Senior Agency Official for Records Management (SAORM)? (For components of a department this is most likely at the department level, and you may answer "Yes," even if this is not being done at the component level.)

- Yes
- No
- Do not know

. Q4. Does your Agency Records Officer meet regularly (four or more times a year) with the SAORM to discuss the agency records management program's goals? (For components of a department, this is most likely at the department level.)

- Yes
- No
- Do not know

. Q5. Does your agency have a network of designated employees within each program and administrative area who are assigned records management responsibilities? These individuals are often called Records Liaison Officers (RLOs), though their titles may vary. (36 CFR 1220.34(d))

- Yes
- No
- Do not know
- Not applicable, agency has less than 100 employees
- Not applicable, Departmental Records Officer - this is done at the component level

The next series of questions relates to records management directives.

. Q6. Does your agency have a documented and approved records management directive(s)? (36 CFR 1220.34(c))

- Yes
- No, pending final approval
- No, under development
- No
- Do not know

. Q7. When was your agency's directive(s) last reviewed and/or revised to ensure it includes all new records management policy issuances and guidance?

- FY 2019 - present
- FY 2017 - 2018
- FY 2015 - 2016
- FY 2014 or earlier
- Do not know
- Not applicable, agency does not have a records management directive

The following series of questions relates to records management training.

Formal records management training is the communication of standardized information that improves the records management knowledge, skills, and/or awareness of agency employees. Training can be either in a classroom setting or distance-based (e.g., web-based training), but it must:

- *be regular (occurring more than just once);*
- *be repeatable and formal (all instructors must provide the same message, not in an ad hoc way); and*
- *communicate the agency's vision of records management.*

. Q8. Does your agency have internal records management training* , based on agency policies and directives, for employees assigned records management responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know
- Not applicable, please explain

Q9. Has your agency developed mandatory internal, staff-wide, formal training*, based on agency policy and directives, covering records in all formats, including electronic communications such as email, text messages, chat, or other messaging platforms or apps, such as social media or mobile device applications, which helps agency employees and contractors fulfill their recordkeeping responsibilities? (36 CFR 1220.34(f))

*Includes NARA's records management training workshops that were **customized** specifically for your agency or use of an **agency-customized** version of the Federal Records Officer Network (FRON) RM 101 course.

**Components of departmental agencies may answer "Yes" if this is handled by the department. Department Records Officers may answer "Yes" if this is handled at the component level.

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Senior officials are the heads of departments and independent agencies; their deputies and assistants; the heads of program offices and staff offices including assistant secretaries, administrators, and commissioners; directors of offices, bureaus, or equivalent; principal regional officials; staff assistants to those aforementioned officials, such as special assistants, confidential assistants, and administrative assistants; and career Federal employees, political appointees, and officers of the Armed Forces serving in equivalent or comparable positions. (General Records Schedule (GRS) 6.1, item 010)

Q10. Does your agency require that all senior and appointed officials, including those incoming and newly promoted, receive training on the importance of appropriately managing records under their immediate control? (36 CFR 1220.34(f))

- Yes
- No
- Do not know

Q11. Please add any additional comments about your agency for Section I: Activities. (Optional)

Q6. The records management function at IRS is authorized by the Policy Directives outlined in Internal Revenue Manuals (IRMs) 1.15. Additionally, the IRS Records Officer is delegated authority by the Commissioner under IRS Delegation Order 1-50, Service-wide Records Management (formerly Delegation Order 46) - to direct and conduct IRS records management and disposal activities, and IRS Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (formerly Delegation Order 156) - to act as the sole authority to facilitate National Archives and Records Administration (NARA) appraisal activities of IRS records under Internal Revenue Code Section 6103(I)(17). Q8. Information Resource Coordinators (IRC) are required to take Integrated Talent Management (ITM) system Course #15701, Records Management for IRCs. The Records Specialist Team also actively engages with IRS Business Units (BUs) and staff on electronic records management needs. The Specialists heavily promote ITM Course #67699, Email Records Management User Training in Outlook 2016 for information regarding IRS Exchange 2016 Outlook email system updates. In addition, each month the Records Specialists communicate a specific records management life cycle topic to the IRCs and/or managers for all BUs throughout the agency. Q9-10. All IRS employees (including Senior and appointed officials) and contractors are required to complete the ITM Records Management Mandatory Briefing Course #62965, Records Management Awareness covering records in all formats, including electronic communications. Managers must also complete a mandatory briefing every other year (ITM course #28972, Manager's Role in Privacy, Information Protection, Disclosure, and UNAX) designed to specifically address managerial responsibilities regarding oversight of the same business objectives. Completion of Mandatory Briefings/Training is tracked within ITM and successful completion is monitored at the RIM headquarters level, and within each BU and Business Operating Division (BOD).

Section II: Records Management Program – Oversight and Compliance

Agency records management programs must provide for effective controls over the creation, maintenance, and use of records in the conduct of current business. (36 CFR 1220.30(c)(1))

Internal controls are integral components of an organization's management that provides reasonable assurance of the effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations. ("Standards for Internal Control in the Federal Government" (GAO-14-704G), U.S. Government Accountability Office, September 2014.)

Internal controls are:

- *Geared to the achievement of objectives in one or more categories—operations, reporting, and compliance;*
- *Processes consisting of ongoing tasks and activities—a means to an end, not an end in itself;*
- *Carried out by people—not merely about policy and procedure manuals, systems, and forms, but about people and the actions they take at every level of an organization to effect internal control;*
- *Able to provide reasonable assurance, but not absolute assurance, to an entity's senior management;*
- *Adaptable to the organization's entire structure—flexible in application for the entire entity or for a particular regional office, division, operating unit, or business process.*

Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews/audits of operating performance, security of assets (limited access to inventories or equipment), and segregation of duties (separate personnel with authority to authorize a transaction, process the transaction, and review the transaction). Monitoring the effectiveness of internal controls should occur in the normal course of business. Periodic assessments should be integrated as part of management's continuous monitoring of internal control, which should be ingrained in the agency's operations. ("2013 Internal Control - Integrated Framework," Committee of Sponsoring Organizations (COSO) Executive Summary, May 14, 2013; and OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," July 15, 2016.)

Q12. In addition to your agency's established records management policies and records schedules, has your agency's records management program developed and implemented internal controls to ensure that all eligible, permanent agency records in all media are transferred to NARA according to approved records schedules? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular briefings and other meetings with records creators
- Monitoring and testing of file plans
- Regular review of records inventories
- Internal tracking database of permanent record authorities and dates

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Q13. In addition to your agency's established policies and records schedules, has your agency developed and implemented internal controls to ensure that Federal records are not destroyed before the end of their retention period? (36 CFR 1222.26(e))

**These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question.

*Examples of records management internal controls include but are not limited to:

- Regular review of records inventories
- Approval process for disposal notices from off-site storage
- Require certificates of destruction
- Monitoring shredding services
- Performance testing for email
- Monitoring and testing of file plans
- Pre-authorization from records management program before records are destroyed
- Ad hoc monitoring of trash and recycle bins
- Notification from facilities staff when large trash bins or removal of boxes are requested
- Annual records clean-out activities sponsored and monitored by records management staff

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q14. In addition to your agency's records management policies and records schedules, has your agency developed and implemented internal controls to ensure that all permanent records are created/captured, classified, filed and managed according to their NARA-approved records schedules? (36 CFR 1220.34(i))

- Yes
- No
- Do not know

An evaluation is an inspection, audit, or review of one or more records management programs for effectiveness and for compliance with applicable laws and regulations. An evaluation contains recommendations for correcting or improving records management practices, policies, and procedures as well as follow-up activities, including reporting on and implementing recommendations. Evaluations may be comprehensive (agency-wide) or specific to a program area or organizational unit. (36 CFR 1220.18)

. Q15. Does your agency evaluate, by conducting inspections/audits/reviews, its records management program to ensure that it is efficient, effective, and compliant with all applicable records management laws and regulations? (36 CFR 1220.34(j))

****For this question, your agency's records management program, or a major component of the program (e.g., vital records identification and management, the records disposition process, records management training, or the management of your agency's electronic records) must be the primary focus of the inspection/audit/review.**

- Yes, evaluations are conducted by the Records Management Program
- Yes, evaluations are conducted by the Office of Inspector General
- Yes, evaluations are conducted by the Records Management Program AND the Office of Inspector General
- Yes, evaluations are conducted by: (fill in the blank)

- No, please explain

- Do not know

Q16. How often does your agency conduct formal evaluations of a major component of your agency (i.e., programs or offices)?

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Do not know
- Not applicable, agency does not evaluate its records management program

Q17. Was a formal report written and subsequent plans of corrective action created and monitored for implementation as part of the most recent inspection/audit/review? (Choose all that apply)

- Yes, formal report was written
- Yes, plans of corrective action were created
- Yes, plans of corrective action were monitored for implementation
- No
- Do not know
- Not applicable, agency does not evaluate its records management program

An essential control for any records management program is the establishment of performance goals and associated performance targets and performance measures.

Performance goals are the target levels of performance. Performance goals should be specific, measurable, attainable, results-oriented, and time-bound.

Q18. Has your agency established performance goals for its records management program?

*Examples of performance goals include but are not limited to:

- Identifying and scheduling all paper and non-electronic records by the end of DATE
- Developing computer-based records management training modules by the end of DATE
- Planning and piloting an electronic records management solution for email by the end of DATE
- Updating records management policies by the end of the year
- Conducting records management evaluations of at least one program area each quarter

- Yes
- No
-

Pending final approval

- Currently under development
- Do not know

Performance measures are the indicators or metrics against which a program's performance can be gauged. Performance measures should provide a basis for comparing actual results with established performance goals. ("Performance Measurement Challenges and Strategies," June 18, 2003, white paper associated with the Office of Management and Budget's Program Assessment Rating Tool (PART); and "Government Performance and Results Modernization Act of 2010," Section 4, Performance Reporting Amendments. See also <https://www.performance.gov/>.)

Q19. Has your agency's records management program identified performance measures for records management activities such as training, records scheduling, permanent records transfers, etc.?

*Examples of performance measures include but are not limited to:

- Percentage of agency employees that receive records management training in a year
- A reduction in the volume of inactive records stored in office space
- Percentage of eligible permanent records transferred to NARA in a year
- Percentage of records scheduled
- Percentage of offices evaluated/inspected for records management compliance
- Percentage of email management auto-classification rates
- Development of new records management training modules
- Audits of internal systems
- Annual updates of file plans
- Performance testing for email applications to ensure records are captured
- Percentage of records successfully retrieved by Agency FOIA Officer in response to FOIA requests

- Yes
- No
- Pending final approval
- Currently under development
- Do not know

Q20. Does your agency's records management program have **documented and approved** policies and procedures that instruct staff on how your agency's permanent records in all formats must be managed and stored? (36 CFR 1222.34(e))

- Yes
- No
- No, pending final approval
- No, under development

Do not know

Vital records (also known as Essential Records) are records needed to meet operational responsibilities under national security emergencies or other emergency conditions (emergency operating records) or to protect the legal and financial rights of the Government and those affected by Government activities (legal and financial rights records). (36 CFR 1223.2)*

**pending updates to regulations, the Records Management Self-Assessment still uses this terminology*

A program area is responsible for mission-related activities. An administrative area is responsible for activities not specific to the mission of the agency. (36 CFR 1220.34(d))

Q21. Has your agency identified the vital records of all its program and administrative areas? (36 CFR 1223.16)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

- Yes
- No
- Do not know

Q22. How often does your agency review and update its vital records inventory? (36 CFR 1223.14)

- Annually
- Biennially
- Once every 3 years
- Ad hoc
- Never
- Do not know

Q23. Is your vital records plan part of the Continuity of Operations (COOP) plan?

- Yes
- No
- Do not know

Agencies are required to have a Freedom of Information Act (FOIA) program (5 U.S.C. 552).

The ability to find records is essential for a successful FOIA program. The following questions related to your agency's FOIA program may require consultation with your agency's FOIA Officer.

. Q24. As the Agency Records Officer (or records management staff), have you received FOIA training?

- Yes, I have received informal FOIA training (briefing by a colleague or as part of agency employee orientation)
- Yes, I have received formal FOIA training (online or in-person instructor-led session)
- No
- Do not know

. Q25. Who reviews responses to FOIA requests? (Choose all that apply)

- Supervisory Government Information Specialist/Team Lead
- FOIA Officer
- Office of General Counsel
- Office of Public Affairs
- Program office where the records originated
- Office of the Secretary/Head of Agency
- Chief FOIA and/or Privacy Officer
- Other, please be specific:

The Office of Chief Counsel and various Program Offices review responses as needed/upon request from the IRS Disclosure Office.

. Q26. How does your agency handle duplicate records when processing FOIA requests?

- Agency has software that de-duplicates
- Agency manually de-duplicates search results
- Agency does not separate duplicate records
- Do not know

FOIA requires each agency to post on its website "reference material or a guide for requesting records or information from the agency" including an index of all major information systems of the agency, a description of major information and record locator systems maintained by the agency, and a handbook for obtaining various types and categories of public information from the agency. (5 U.S.C. 552(g))

. Q27. Which of the following does your agency/component have available on its FOIA website for requesting records? (Choose all that apply)

- Guide to accessing agency information
- An index of all major agency information systems
- Description of major information
- Record locator information
- None of the above
- Do not know

Q28. At your agency/component, who ensures that records posted to the FOIA Reading Room are accessible to people with disabilities (per 508 compliance)? (Choose all that apply)

Note: Section 508 of the Rehabilitation Act of 1973 requires all Federal departments and agencies to ensure that their electronic information and technology are accessible to people with disabilities. (29 U.S.C. 794d(a)(1)(A))

- FOIA Office
- Public Information Office
- General Counsel
- IT Office/Web manager
- Agency does not ensure 508 compliance unless requested
- Do not know
- Other, please be specific:

IRS Business Units

. Q29. Please add any additional comments about your agency for Section II: Oversight and Compliance. (Optional)

Q12. In FY 2017, RIM started an initiative to create master files plans for every IRS business unit. This ensures that each of the BU's Records Control Schedules (RCS) are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records are identified and transferred to NARA according to approved disposition authorities. RIM completed this work in Quarter 1, FY 2020. This is in compliance with M 12

approved disposition authorities. RIM completed this work in Quarter 1, FY 2020. This is in compliance with M-12-18/M-19-21 requirements, including the management of electronic permanent records in an electronic format. Completed master files plans are shared with every BU employee. The master files plans are reviewed annually with BU Headquarters (HQ) staff to ensure they remain current and accurate. Q13. In FY 2019, IRS Records Management heavily promoted ITM Course #15701, Records Management for IRCs. More than 75% of the agency's 4,000 plus IRCs completed the course, as did all RIM HQ staff (including the RIM Records Specialists). Every IRS employee takes a Record Management Mandatory Briefing each year. These two training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. This information is tracked and measured on the RIM SharePoint site. The Records Specialists Team sends out newsletters each month to every IRC, who then distribute them to all employees in their BUs. This effort helps ensure at least one records management communication to nearly every IRS employee each month and again goes over the importance of maintaining all Federal records for their approved retention periods. In keeping with the RIM Program's mission to efficiently and effectively manage all IRS records until final disposition, IRS has procedures to document and control all internal records disposals. Prior to any BU shredding a record, they must complete Form 11671, Certificate of Records Disposal and submit to their local IRC. The IRC is required to forward the form to a Records Specialist for approval. Additionally, when requesting the use of special shred bins or burn boxes due to ramp-downs, reorganizations, and office closures a Form 11671 must be forwarded and reviewed by the IRC prior to the pickup/destruction of any records. The approved Form 11671 provides agency documentation of in-house records disposal in accordance with approved federal records management rules and regulations. The Records Specialist Team processes/approves approximately 1,500 Forms 11671 each fiscal year. Q14. In FY 2019, RIM scheduled training sessions with all HQ BU IRCs to ensure that all permanent records are created/captured, classified, filed and managed according to NARA-approved records schedules using the completed master files plans for every IRS BU. This also ensured that each of the BU's records control schedules are up-to-date and reflect current recordkeeping practices in compliance with M-12-18/M-19-21 requirements, including the management of electronic permanent records in an electronic format. Q15-16. IRS Records Management has a Standard Operating Procedure (SOP) in place to review the Records Management Program for compliance, including a review of BU master files plans and a review of each of the 26 IRS BUs. The Records Specialists work with each of the HQ BU IRCs quarterly to have each IRS BU complete Form 14377-A, Records and Information Management Program Review Checklist, which is reviewed by the Records Specialist Manager. The Manager documents in writing the findings of these quarterly reviews. Each Quarter, the Records Specialist Team meets with their Manager and the IRS Records Officer to discuss the findings and areas for improvement for the BUs. This ensures IRS Records Management is efficient, effective, and compliant with all applicable records management laws and regulations. The Records Specialists also annually complete Form 14377, Records and Information Management Virtual Program Review Self-Assessment Checklist each September, which is reviewed by the Records Specialist Manager. The Manager documents in writing the findings of the annual review and shares with the Records Specialist Team and the IRS Records Officer as part of their quarterly discussions. RIM regularly meets with IRS BUs and their employees through training and evaluations. RIM is always recommending best practices to ensure records management compliance. RIM creates plans of corrective action that are monitored to ensure timely implementation. This information is tracked and measured on the RIM SharePoint site. Q18-19. The IRS deployed Microsoft 2016 Outlook Exchange Service-wide. NARA approved an update to IRS's email management schedule which established permanent retention for Capstone accounts, and a 20-year retention for record emails for everyone else. RIM, in conjunction with contractor support, provided staff training to ensure employees knew if they had created a Federal record and if they did, how to appropriately manage its retention. In FY 2019, IRS RIM Records Specialists conducted 1,823 records management training sessions to over 40,976 employees Service-wide, including 41 Outlook 2016 email demo training sessions to 6,840 employees via Live Meeting. The sessions provided an overview of email and electronic records management initiative updates. On August 4, 2017, RIM deployed a companion online (ITM) training Course #67699, Email Records Management User Training in Outlook 2016. Over 10,000 IRS employees have taken this course since its August 2017 implementation. All IRS employees (including Senior and appointed officials) and contractors are required to annually complete the ITM Records Management Mandatory Briefing Course #62965, Records Management Awareness covering records in all formats, including electronic communications. The IRS is currently at 0% on all overdue disposals. The IRS has had a disposal control procedure in place since 2014, and since then the IRS has not had any overdue disposals. In FY 2018, the IRS had 118,760 boxes eligible for disposal and all were identified and settled timely with the Federal Records Centers (FRCs) to ensure the Service remained at 0% on overdue disposals. Q20. In early FY 2020, RIM completed all 26 IRS BU master files plans. This ensures that each BU's records control schedules are current and up-to-date. This also ensures that all eligible, permanent agency records in all media are transferred to NARA according to approved disposition authorities, and IRS policies and procedures. Additionally, IRS uses NARA-generated Archives and Records Center Information System (ARCIS) reports to ensure that all eligible, permanent records are transferred to NARA in a timely manner in accordance with approved records schedules. These reports are generated and tracked by IRS HQ Records Management staff, including the IRS Records Officer. Q21-23. In FY 2017, IRS RIM started an initiative to create master files plans for every IRS BU. RIM completed all 26 IRS BU master files plans in early FY 2020. This ensures that each BU's records control

completed all 26 IRS BU master files plans in early FY 2020. This ensures that each BU's records control schedules are current and up-to-date and all records including vital records are identified. These are annually reviewed and updated by every IRS BU.

Section III: Records Management Program - Records Disposition

Records disposition refers to actions taken with regard to Federal records that are no longer needed for current government business as determined by their appraisal pursuant to legislation, regulation, or administrative procedure. Disposition is a comprehensive term that includes both destruction and transfer of Federal records to the National Archives of the United States. (36 CFR Parts 1222, 1224, 1225 and 1226)

The next series of questions relates to your agency's efforts to schedule its records.

Q30. When was the last time your agency submitted a records schedule to NARA for approval? (36 CFR 1225.10)

- FY 2018 - 2019
- FY 2016 - 2017
- FY 2014 - 2015
- FY 2012 - 2013
- FY 2011 or earlier
- Do not know

Q31. Does your agency periodically review agency-specific records schedules to ensure they still meet business needs, to identify gaps that may indicate unscheduled records, or to make needed revisions?

Note: An agency-specific records schedule means it covers items that are not covered by the General Records Schedules (GRS).

- Yes
- No
- Do not know

Q32. Does your agency have agency-specific records schedules currently in use that include items approved before January 1, 1990?

- Yes
- No
- Do not know

. Q33. Are you currently reviewing agency-specific records schedules with items approved before January 1, 1990, for updating and/or rescheduling? (CFR 1225.22)

- Yes, this is in progress
- Yes, this has been completed
- No, but are planning to do so
- No and have no plans to do so
- Do not know

. Q34. Are records and information in your agency managed throughout the lifecycle [creation/capture, classification, maintenance, retention, and disposition] by being properly identified, classified using a taxonomy, inventoried, and scheduled? (36 CFR 1222.34, 36 CFR 1224.10, and 36 CFR 1225.12)

- Yes
- To some extent
- No
- Do not know

. Q35. Are records and information in your agency easily retrievable and accessible when needed for agency business? (36 CFR 1220.32(c))

- All records are easily retrievable and accessible when needed
- Most records can be retrieved and accessed in a timely manner
- Some records can be retrieved and accessed in a timely manner
- No
- Do not know

. Q36. Does your agency disseminate *every* approved disposition authority (including newly approved records schedules and General Records Schedule items) to agency staff within six months of approval? (36 CFR 1226.12(a))

- Yes
- No
- Do not know

The next series of questions relates to permanent records.

. Q37. Did your agency transfer permanent non-electronic records to NARA during FY 2019? (36 CFR 1235.12)

- Yes
- No
- No - No records were eligible for transfer during FY 2019
- No - New agency, records are not yet old enough to transfer
- No - My agency does not have any permanent non-electronic records
- Do not know
- Other, please explain

. Q38. Did your agency transfer permanent electronic records to NARA during FY 2019? (36 CFR 1235.12)

- Yes
- No
- No - No electronic records/systems were eligible for transfer during FY 2019
- No - New agency, electronic records/systems are not old enough to transfer
- No - My agency does not have any permanent electronic records
- Do not know
-

Other, please explain

Q38-39. RIM's multi-year initiative to conduct a comprehensive inventory of records created and/or maintained by all BUs Service-wide, and to create/update master files plans for all BUs (including a permanent records gap analysis) will ensure that agency records schedules are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records (including permanent legacy records) are identified and transferred to NARA according to approved disposition authorities.

The Records Office understands that we need to improve our process for fully monitoring permanent records compliance, especially records that are stored in-house/offered to NARA directly. Progress is incremental, and work is expected to run through FY 2020. IRS timely transfers permanent records to NARA identified in ARCIS as part of the Annual Move (of permanent records stored at the FRCs), but we must do a better job of tracking these records series in-house, their format and timeliness of transfer, and we need to keep pace with business owners/points of contact to ensure they are aware of their responsibilities with respect to permanent records. The IRS continues to be committed to improving our permanent records identification and tracking as part of M-19-21.

. Q39. Does your agency track when permanent records are eligible for transfer to NARA?

- Yes
- No
- No - My agency does not have any permanent records
- Do not know

. Q40. Please explain your response to the previous question. (If you answered "Yes," please be specific on methods used. If you answered "No," please explain why not.)

Q34. RIM maintains an inventory of electronic information systems that indicates whether or not each system is covered by an approved NARA disposition authority. RIM recently completed an initiative started in FY 2017 to create master files plans for every IRS BU and that effort identified updated BU RCS information, including electronic systems that support business processes. Master files plans are annually reviewed for accuracy. IRS has created a taxonomy, categorized permanent records against that taxonomy, and associated permanent records schedules to taxonomy terms. IRS is waiting for deployment of the tools that enable the application of this taxonomy which is dependent on agency funding. Q35. IRS implementation of Capstone approach to email management significantly improved the agency's ability to retrieve and access agency records and information. Policy and procedure updates to more readily provide network-backed records storage environments (with automated records management tools/functionality) represent ongoing operational and organizational priorities. RIM's annual master files plans review for every IRS BU ensures identification of current recordkeeping practices across the agency, as well as records locations for ease of retrieval.

The next series of questions relate to your agency's handling of records for senior officials.

Senior officials are the heads of departments and independent agencies; their deputies and assistants; the heads of program offices and staff offices including assistant secretaries, administrators, and commissioners; directors of offices, bureaus, or equivalent; principal regional officials; staff assistants to those aforementioned officials, such as special assistants, confidential assistants, and administrative assistants; and career Federal employees, political appointees, and officers of the Armed Forces serving in equivalent or comparable positions.

Q41. Does your agency conduct and document for accountability purposes training and/or other briefings as part of the on-boarding process for senior officials on their records management roles and responsibilities, including the appropriate disposition of records and the use of personal and unofficial email accounts? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

- Yes
- Yes, but not documented
- No
- Do not know
- Not applicable, please explain

Q42. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in on-boarding briefings or other processes for newly appointed senior officials?

- Yes
-

No, please explain

No, not at this time.

Do not know

Q43. Does your agency conduct and document for accountability purposes exit briefings for departing senior officials on the appropriate disposition of the records, including email, under their immediate control? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

Yes

Yes, but not documented

No

Do not know

Not applicable, please explain

Q44. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in exit briefings or other exit clearance processes for departing senior officials?

Yes

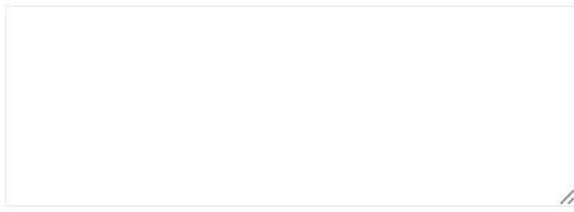
No

Do not know

Q45. Does the exit or separation process for departing senior officials include records management program staff or other designated official(s) reviewing and approving the removal of personal papers and copies of records by those senior officials? (36 CFR 1222.24(a)(6))

Yes

No, please explain



Do not know

The next series of questions relates to where your agency stores its inactive temporary and/or permanent records, regardless of format.

Commercial records storage facilities are private sector commercial facilities that offer records storage, retrieval, and disposition services.

An agency-operated records center is a records storage facility, operated by a Federal agency and capable of storing more than 25,000 cubic feet of records. (36 CFR 1234)

Records staging or holding areas are areas designated within the agency's office space that are used for the temporary storage of records. The term does not include off-site storage such as commercial or agency records storage facilities. Records staging or holding areas may be established by an agency for maintaining records no longer needed in office space but whose volume or retention periods are insufficient to warrant transfer to a records center before final disposition. (36 CFR 1234)

. Q46. Does your agency store inactive temporary and/or permanent records in a commercial records storage facility?

- Yes
- No
- Do not know

. Q47. Has the facility been approved by NARA? (36 CFR 1234.30(a)(2)&(e))

This question was not displayed to the respondent.

. Q48. Does your agency store inactive temporary and/or permanent records in an agency-operated records center? (Note: This does NOT include agency staging areas and temporary holding areas.)

- Yes
- No
- Do not know

Q49. Has the facility been approved by NARA? (36 CFR 1234.30(a)(1))

This question was not displayed to the respondent.

Q50. Is your agency making plans to move records from an agency-operated records center to a commercial records storage facility?

This question was not displayed to the respondent.

Q51. Is your agency making plans to move records from an agency-operated records center to a Federal Records Center before December 31, 2022?

This question was not displayed to the respondent.

Q52. Does your agency store inactive temporary and/or permanent records in an agency records staging or holding area?

- Yes
- No
- Do not know

Q53. Does the staging or holding area(s) comply with the standards prescribed by 36 CFR 1234.10, 36 CFR 1234.12, and 36 CFR 1234.14?*

*It is not required but encouraged that staging or holding areas comply with 36 CFR 1234.

This question was not displayed to the respondent.

Q54. Please add any additional comments about your agency for Section III: Records Disposition. (Optional)

Q41. In accordance with P.L.114-113 (H.R. 2029), Consolidated Appropriations Act, 2016 Division Q section 402, all IRS officials/officers are prohibited from using personal email accounts for official business. IRS ensures compliance per Treasury's Directive Publication (TDP) 85-01 by ensuring each senior official takes the Record Management Mandatory Briefing Course #62965, Records Management Awareness at onboarding, and annually thereafter. Human Capital Office (HCO) also provides an onboarding presentation to all new executives as part of the IRS senior officials Candidate Development Program (CDP). All completions are tracked within ITM; an individual's learning history can be pulled and referred to, upon request, to verify the completion of these courses. This applies to all employees, including senior officials. Q43. Generally, the senior official (or his/her office) notifies RIM via email (the Records Officer also receives HCO notice of executive separations and may contact the senior official) about the pending separation and requests that the Records Officer conduct an exit interview and assist in the completion of Form 14757, Records Management Checklist for Separating Employees. The Records Officer also ensures the senior official schedules a briefing with his/her manager and documents all efforts via HR-Connect and Form 14757. Q45. The IRS Records Officer is responsible for conducting an exit briefing with Senior Executive Team (SET) members and confirms personal papers and copies of requested records do not have any restrictions and/or do not have an independent historical preservation interest that must be considered prior to removal. The Office of General Counsel and the Office of Disclosure have also been consulted on limited occasions.

Section IV: Records Management Program - Electronic Records

Electronic information system means an information system that contains and provides access to computerized Federal records and other information. (36 CFR 1236.2)

The following types of records management controls are needed to ensure that Federal records in electronic information systems can provide adequate and proper documentation of agency business for as long as the information is needed. Agencies must incorporate controls into the electronic information system or integrate them into a recordkeeping system that is external to the information system itself. (36 CFR 1236.10)

- (a) Reliability: Controls to ensure a full and accurate representation of the transactions, activities or facts to which they attest and can be depended upon in the course of subsequent transactions or activities.*
- (b) Authenticity: Controls to protect against unauthorized addition, deletion, alteration, use, and concealment.*
- (c) Integrity: Controls, such as audit trails, to ensure records are complete and unaltered.*
- (d) Usability: Mechanisms to ensure records can be located, retrieved, presented, and interpreted.*
- (e) Content: Mechanisms to preserve the information contained within the record itself that was produced by the creator of the record.*
- (f) Context: Mechanisms to implement cross-references to related records that show the organizational, functional, and operational circumstances about the record, which will vary depending upon the business, legal, and regulatory requirements of the business activity.*
- (g) Structure: Controls to ensure the maintenance of the physical and logical format of the records and the relationships between the data elements.*

Q55. Has your agency incorporated and/or integrated internal controls to ensure the reliability, authenticity, integrity, and usability of agency electronic records maintained in electronic information systems? (36 CFR 1236.10)

- Yes
- To some extent

- No
- Do not know
- Not applicable, please explain

Migration is a set of organized tasks designed to achieve periodic transfer of digital materials from one hardware/software configuration to another, or from one generation of computer technology to a subsequent generation.

Metadata consists of preserved contextual information describing the history, tracking, and/or management of an electronic document. (36 CFR 1236.2)

Q56. Does your agency have **documented and approved** procedures to enable the migration of records and associated metadata to new storage media or formats so that records are retrievable and usable as long as needed to conduct agency business and to meet NARA-approved dispositions? (36 CFR 1236.20(b)(6))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Q57. Does your agency maintain an inventory of electronic information systems that indicates whether or not each system is covered by an approved NARA disposition authority? (36 CFR 1236.26(a))

- Yes
- No, please explain

- Do not know

Q58. Does your agency ensure that records management functionality, including the capture, retrieval, and retention of records according to agency business needs and NARA-approved records schedules, is incorporated into the design, development, and implementation of its electronic information systems? (36 CFR 1236.12)

*Components of departmental agencies may answer "Yes" if this is handled by the department.

- Yes
- No, please explain

- Do not know
- Not applicable, please explain

. Q59. Does your agency's records management program staff participate in the acquisition, design, development, and implementation of new electronic information systems?

- Yes
- To some extent
- No, please explain

- Do not know
- Not applicable, please explain

Q60. Which of the following best describes your agency's records management staff's participation in the procurement, acquisition, or other development of new electronic information software and systems, including but not limited to COTS purchases, database creation, and the software development lifecycle (regardless of methodology) to ensure appropriate records requirements are properly implemented?

The records management staff:

- Is regularly consulted by other parts of the agency to provide information only.
- Regularly participates, before system or capability requirements are defined, as a procurements and acquisition stakeholder, but without approval or sign off authority before such efforts move forward.
- Regularly participates, before system or capability requirements are defined, as a procurement and acquisition stakeholder, and must approve procurements and acquisitions before they move forward.
- Regularly participates as a stakeholder throughout the procurement and acquisition process, including concept, contracting, design, development, testing, and system acceptance phases, and must approve procurements and acquisitions before they move forward.
- Do not know
- Other engagement, please explain

Limited by this tool on how to respond - wanted to indicate that (1) RM staff is regularly consulted by other parts of the agency (2) regularly participates, before system or capability requirements are defined, as a procurements and acquisition stakeholder, and otherwise RIM is part of the IRS Enterprise Architecture that provides the requirements for recordkeeping systems in accordance with 36 CFR. RIM is part of the IRS Enterprise Life Cycle (ELC) Privacy and Civil Liberties Impact Assessment (PCLIA) completion stage. RIM staff review all electronic systems criteria that go through this process to ensure the systems have approved retention schedules, and that recordkeeping requirements have been identified.

In FY 2019, RIM released a new electronic records management system assessment check sheet and assessment process that provide RIM a standardized process and form to assess IRS legacy systems against Federal recordkeeping requirements and identify needs for increased information governance.

. Q61. Does your agency have a process or strategy for managing permanent electronic records and related metadata in an electronic form?

- Yes
- No
- No, under development
- Do not know

. Q62. Does your agency have **documented and approved** policies against unauthorized use, alteration, alienation or deletion of all electronic records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q63. Does your agency have a digitization strategy to reformat permanent records created in hard copy or other analog formats (e.g., microfiche, microfilm, analog video, and analog audio)?

- Yes
- To some extent
- No
- Do not know

. Q64. Does your agency use cloud services for any of the following? (Choose all that apply)

- Email
- Communication tools other than email (calendars, messaging apps, etc.)
- Administrative functions such as payroll, purchasing, and financial management
- Mission/program-related functions
- Customer Relationship Management
- Case management
- Office tools/software
- Streaming services
-

Other, please explain

- My agency does not use cloud services
- Do not know

Q65. Does your agency have **documented and approved** policies for cloud service use that includes recordkeeping requirements and handling of Federal records?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

The next series of questions relates to email.

An electronic mail system is a computer application used to create, receive, and transmit messages and other documents. Excluded from this definition are file transfer utilities (software that transmits files between users but does not retain any transmission data), data systems used to collect and process data that have been organized into data files or databases on either personal computers or mainframe computers, and word processing documents not transmitted on an email system. (36 CFR 1236.2)

Q66. Does your agency have **documented and approved** policies and procedures in place to manage email records that have a retention period longer than 180 days? (36 CFR 1236.22)

- Yes
- No, pending final approval
- No, under development
- No, please explain

- Do not know

. Q67. Does your agency have **documented and approved** policies and procedures to implement the guidelines for the transfer of permanent email records to NARA described in NARA Bulletin 2014-04: Revised Format Guidance for the Transfer of Permanent Electronic Records – Appendix A: Tables of File Formats, Section 9 - Email? (36 CFR 1236.22(e))

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

Regardless of how many Federal email accounts individuals use to conduct official business, agencies must ensure that all accounts are managed, accessible and identifiable according to Federal recordkeeping requirements. (36 CFR 1236.22)

. Q68. Does your agency have **documented and approved** policies that address when employees have more than one agency-administered email account, **whether or not allowed**, that states that email records must be preserved in an appropriate agency recordkeeping system? (36 CFR 1236.22)

*Examples of business needs may include but are not limited to:

- Using separate accounts for public and internal correspondence
- Creating accounts for a specific agency initiative which may have multiple users
- Using separate accounts for classified information and unclassified information

- Yes
- No
- No, pending final approval
- No, under development
- Do not know

. Q69. Does your agency have **documented and approved** policies that address the use of personal email accounts, **whether or not allowed**, that state that all emails created and received by such accounts must be preserved in an appropriate agency recordkeeping system and that a complete copy of all email records created and received by users of these accounts must be forwarded to an official electronic messaging account of the officer or employee no later than 20 days after the original creation or transmission of the record? (36 CFR 1236.22(b) and P.L. 113-187)

- Yes
- No

- No, pending final approval
- No, under development
- Do not know

. Q70. Does your agency's email system(s) retain the intelligent full names on directories or distribution lists to ensure identification of the sender and addressee(s) for those email messages that are Federal records? (36 CFR 1236.22(a)(3))

- Yes
- No
- Do not know

. Q71. What method(s) does your agency employ to capture and manage email records? (Choose all that apply)

- Captured and stored in an email archiving system
- Captured and stored in an electronic records management system
- Captured and stored as personal storage table (.PST) files
- Captured and stored using cloud services with records management included
- Captured and stored using cloud services but records management IS NOT included
- Print and file
- Not captured and email is managed by the end-user in the native system
- Other, please be specific:

. Q72. Which of the following describes the disposition authority for email records being used by your agency? (Choose all that apply)

- GRS 6.1: Email Managed under a Capstone Approach; agency has an approved form NA-1005
- GRS 6.1: Email Managed under a Capstone Approach; agency does not have an approved form NA-1005
- Agency-specific email schedule
-

Traditional records management (i.e., retention based on content, usually applied on an email-by-email basis, utilizing multiple NARA-approved disposition authorities)

- Email retention method has not been decided/scheduled by agency
- Do not know
- Other, please explain

. Q73. Does the current NARA-approved form NA-1005 or agency-specific email schedule adequately reflect your existing organizational structure?

- Yes
- To some extent
- No
- Do not know

. Q74. Why does the email schedule not adequately reflect, or only to some extent reflect, your existing organizational structure? (Choose all that apply)

This question was not displayed to the respondent.

. Q75. Does your agency track changes in Capstone accounts to ensure they are accurate and complete?

- Yes
- To some extent
- No
- Do not know

. Q76. Please explain how your agency tracks changes to Capstone accounts. *(Be specific)*

IRS regularly monitors and updates staff email account configurations to comply with its Capstone approach to email management. HCO and IT work together to identify and capture Senior Official and executive email accounts as these roles are newly filled. RIM receives reports from IRS Executive Services at least monthly and tracks the opening/closing of email archiving tickets processed by IT.

. Q77. Does your agency evaluate, monitor, or audit staff compliance with the agency's email preservation policies? (36 CFR 1220.18)

- Yes
- No
- Do not know

. Q78. Does your agency have **documented and approved** policies and procedures in place to manage electronic messages including text messages, chat/instant messages, voice messages, and messages created in social media tools or applications?

- Yes
- No
- No, pending final approval
- No, under development
- Do not know
- Other, please explain

. Q79. How often does your agency evaluate, monitor, or audit staff compliance with the agency's policies for email preservation and the management of electronic messages including text messages, chat/instant messages, voice messages, and messages created in social media tools or applications?

- Quarterly
- Annually
- Biennially

- Once every 3 years
- Ad hoc
- Do not know

. Q80. Please add any additional comments about your agency for Section IV: Electronic Records. (Optional)

Q62. IRS updated IRM 1.15.6, Managing Electronic Records to include management of permanent electronic records in response to NARA/OMB M-12-18. Meanwhile, RIM regularly works with BUs to ensure files plans are current, and that all permanent electronic records are managed in accordance with NARA laws and regulations. Q66. IRS has adopted the Capstone Approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). For Capstone officials, even if an email is deleted, it remains permanent (although no longer visible to the end user) until transfer to NARA. Electronic records management updates are part of an ongoing Service-wide education and awareness campaign to ensure all staff have a clear understanding of records management requirements in the email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. RIM heavily promotes ITM Course #15701, Records Management for IRCs and ITM Course #67699, Email Records Management User Training in Outlook 2016. All IRS employees (including Senior and appointed officials) are required to complete an annual, records management briefing course. These training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. Q68. Most IRS staff have just one email account. Exceptions of other agency-administered email accounts tied to individuals are those specific to program or project leads, or those that include agency-specific titles to provide direction for agency response and action, such as the Commissioner's Mailbox. These mailboxes are also subject to all email records management policies. Q73. IRS has adopted the Capstone Approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). Q79. Electronic records management updates, including email, are otherwise part of an ongoing Service-wide education and awareness campaign to ensure that all staff have a clear understanding of records management requirements in the email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. The RIM Records Specialists are trained on the agency electronic records management requirements and are actively engaged with IRS BUs and staff on electronic records management needs. There is no response option that specifically matches how often IRS monitors email/electronic messaging compliance, so "Annually" was chosen as the closest option.

. **Section V: Agency Demographics**

. Q81. How many full-time equivalents (FTE) are in your agency/organization?

- 500,000 or more FTEs
- 100,000 – 499,999 FTEs
- 10,000 – 99,999 FTEs
- 1,000 – 9,999 FTEs
- 100 – 999 FTEs
- 1 – 99 FTEs

Not Available

. Q82. What other staff, offices, or program areas did you consult when you completed this self-assessment?
(Choose all that apply)

- Senior Agency Official
- Office of the General Counsel
- Program Managers
- FOIA Officer
- Information Technology staff
- Records Liaison Officers or similar
- Administrative staff
- Other, please be specific:

SAO (specifically Celia Doggett, IRS SAO). Also consulted were the IRS Disclosure, Policy and Program Operations staff, and IRS Office of Chief Counsel.

None

. Q83. How much time did it take you to gather the information to complete this self-assessment?

- Under 3 hours
- More than 3 hours but less than 6 hours
- More than 6 hours but less than 10 hours
- Over 10 hours

. Q84. Did your agency's senior management review and concur with your responses to the 2019 Records Management Self-Assessment?

- Yes
- No
- Do not know

. Q85. Please provide your contact information.

Name:	Tracee Taylor
Agency, Bureau, or Office:	Internal Revenue Service (IRS)
Job Title:	Records Officer
Email Address:	(b)(6)
Phone Number:	

. Q86. Are you the Agency Records Officer?

- Yes
- No

. Q87. Please provide the Agency Records Officer's contact information.

This question was not displayed to the respondent.

. Q88. Does your agency use your Records Management Self-Assessment scores to measure the effectiveness of the records management program?

- Yes
- No
- Do not know
- Comments (Optional): (Please include in your comments how you use the Records Management Self-Assessment.)

. Q89. Do you have any suggestions for improving the Records Management Self-Assessment next year?

1. Is there a person in your agency who is responsible for coordinating and overseeing the implementation of the records management program? (36 CFR 1220.34(a))

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> No	<div style="width: 0%;"></div>	0	0%
3	<input checked="" type="checkbox"/> Do not know	<div style="width: 0%;"></div>	0	0%
Total			1	

2. Please provide the person's name, position title, and office.

Text Response

Tracee Taylor, IRS Records Officer [Privacy, Governmental Liaison and Disclosure (PGLD)/Identity and Records Protection (IRP)/Records and Information Management (RIM)]

3. Does your agency have a Senior Agency Official for Records Management (SAORM)? (If you are a component of a department, you may answer "Yes," even if this is not being done at the component level.)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> No	<div style="width: 0%;"></div>	0	0%
3	<input checked="" type="checkbox"/> Do not know	<div style="width: 0%;"></div>	0	0%
Total			1	

4. Does your Agency Records Officer meet regularly (four or more times a year) with the SAORM to discuss the agency records management program's goals?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 0%;"></div>	0	0%
2	<input checked="" type="checkbox"/> No	<div style="width: 100%;"></div>	1	100%
3	<input checked="" type="checkbox"/> Do not know	<div style="width: 0%;"></div>	0	0%
Total			1	

5. Does your agency have a network of designated employees within each program and administrative area who are assigned records management responsibilities? These individuals are often called Records Liaison Officers (RLOs), though their titles may vary. (36 CFR 1220.34(d))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✗ Do not know		0	0%
4	✓ Not applicable, agency has less than 100 employees		0	0%
5	✓ Not applicable, Department Records Officer - this is done at the component level		0	0%
Total			1	

6. Does your agency have a documented and approved records management directive(s)? (36 CFR 1220.34(c))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✓ No, pending final approval		0	0%
3	✓ No, under development		0	0%
4	✗ No		0	0%
5	✗ Do not know		0	0%
Total			1	

7. When was your agency's directive(s) last reviewed and/or revised to ensure it includes all new records management policy issuances and guidance?

#	Answer	Bar	Response	%
1	✓ FY 2018 - present		1	100%
2	✓ FY 2016 - 2017		0	0%
3	✓ FY 2014 - 2015		0	0%
4	✗ FY 2013 or earlier		0	0%
5	✗ Do not know		0	0%
6	✗ Not applicable, agency does not have a records management directive		0	0%
Total			1	

8. Does your agency have internal records management training*, based on agency policies and directives, for employees assigned records management responsibilities? (36 CFR 1220.34(f))
 *Includes NARA's records management training workshops that were customized specifically for your agency or use of an agency-customized version of the Federal Records Officer Network (FRON) RM 101 course.

#	Answer	Bar	Response	%
1	✔ Yes	<div style="width: 100%;"></div>	1	100%
2	✘ No		0	0%
3	✔ No, pending final approval		0	0%
4	✔ No, under development		0	0%
5	✘ Do not know		0	0%
6	✔ Not applicable, please explain		0	0%
Total			1	

Not applicable, please explain

9. Has your agency developed mandatory internal, staff-wide, formal training*, based on agency policies and directives, covering records in all formats, including electronic communications such as email, text messages, chat, or other messaging platforms or apps, such as social media or mobile device applications, which helps agency employees and contractors fulfill their recordkeeping responsibilities? ** (36 CFR 1220.34(f)) *Includes NARA's records management training workshops that were customized specifically for your agency or use of an agency-customized version of the Federal Records Officer Network (FRON) RM 101 course. **Components of departmental agencies may answer "Yes" if this is handled by the department. Department Records Officers may answer "Yes" if this is handled at the component level.

#	Answer	Bar	Response	%
1	✔ Yes	<div style="width: 100%;"></div>	1	100%
2	✘ No		0	0%
3	✔ No, pending final approval		0	0%
4	✔ No, under development		0	0%
5	✘ Do not know		0	0%
Total			1	

10. Does your agency require that all senior and appointed officials, including those incoming and newly promoted, receive training on the importance of appropriately managing records under their immediate control? (36 CFR 1220.34(f))

#	Answer	Bar	Response	%
1	✔ Yes	<div style="width: 100%;"></div>	1	100%
2	✘ No		0	0%
3	✘ Do not know		0	0%
Total			1	

11. Please add any additional comments about your agency for Section I: Activities. (Optional)

Text Response

Q5. Each IRS Business Unit (BU) has Information Resource Coordinators (IRCs) that support their organization (and include Field IRCs) with all records management matters. Q6. The records management function at IRS is authorized by the Policy Directives outlined in Internal Revenue Manuals (IRMs) 1.15. Additionally, the IRS Records Officer is delegated authority by the Commissioner under IRS Delegation Order 1-50, Service-wide Records Management (formerly Delegation Order 46) - to direct and conduct IRS records management and disposal activities, and IRS Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (formerly Delegation Order 156) - to act as the sole authority to facilitate National Archives and Records Administration (NARA) appraisal activities of IRS records under Internal Revenue Code Section 6103(l)(17). Q8. Information Resource Coordinators (IRC) are required to take Enterprise Learning Management System (ELMS) Course #15701, Records Management for IRCs. The Records Specialist Team also actively engages with IRS BUs and staff on electronic records management needs. The Specialists heavily promote ELMS Course #67699, Email Records Management User Training in Outlook 2016 for information regarding recent IRS Exchange 2016 Outlook email system updates. In addition, each month the Records Specialists communicate a specific records management life cycle topic to the IRCs and/or managers for all business units throughout the agency. Q9 & Q10. All IRS employees (including Senior and appointed officials) and contractors are required to complete the ELMS Records Management Mandatory Briefing Course #62965, Records Management Awareness covering records in all formats, including electronic communications. Managers must also complete a mandatory briefing every other year (ELMS course #28972, Manager's Role in Privacy, Information Protection, Disclosure, and UNAX) designed to specifically address managerial responsibilities regarding oversight of the same business objectives. Completion of Mandatory Briefings/Training is tracked within ELMS and successful completion is monitored at the Commissioner level and within each BU and Business Operating Division (BOD).

12. In addition to your agency's established records management policies and records schedules, has your agency's records management program developed and implemented internal controls to ensure that all eligible, permanent agency records in all media are transferred to NARA according to approved records schedules? (36 CFR 1222.26(e)) **These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question. *Examples of records management internal controls include but are not limited to:

- Regular briefings and other meetings with records creators
- Monitoring and testing of file plans
- Regular review of records inventories
- Internal tracking database of permanent record authorities and dates

#	Answer	Bar	Response	%
1	✓ Yes	<div style="width: 100%;"></div>	1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	

13. In addition to your agency's established policies and records schedules, has your agency developed and implemented internal controls to ensure that Federal records are not destroyed before the end of their retention period? (36 CFR 1222.26(e)) **These controls must be internal to your agency. Reliance on information from external agencies (e.g., NARA's Federal Records Centers) or other organizations should not be considered when responding to this question. *Examples of records management internal controls include but are not limited to:

- Regular review of records inventories
- Approval process for disposal notices from off-site storage
- Require certificates of destruction
- Monitoring shredding services
- Performance testing for email
- Monitoring and testing of file plans
- Pre-authorization from records management program before records are destroyed
- Ad hoc monitoring of trash and recycle bins
- Notification from facilities staff when large trash bins or removal of boxes are requested
- Annual records clean-out activities sponsored and monitored by records management staff

#	Answer	Bar	Response	%
1	✓ Yes	<div style="width: 100%;"></div>	1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	

14. Does your agency evaluate, by conducting inspections/audits/reviews, its records management program to ensure that it is efficient, effective, and compliant with all applicable records management laws and regulations? (36 CFR 1220.34(j)) **For this question, your agency's records management program, or a major component of the program (e.g., vital records identification and management, the records disposition process, records management training, or the management of your agency's electronic records) must be the primary focus of the inspection/audit/review.

#	Answer	Bar	Response	%
1	✓ Yes, evaluations are conducted by the Records Management Program		0	0%
2	✓ Yes, evaluations are conducted by the Office of Inspector General		0	0%
3	✓ Yes, evaluations are conducted by the Records Management Program AND the Office of Inspector General	<div style="width: 100%;"></div>	1	100%
4	✓ Yes, evaluations are conducted by:		0	0%
5	✗ No, please explain		0	0%
6	✗ Do not know		0	0%
Total			1	

Yes, evaluations are conducted by:

No, please explain

15. How often does your agency conduct formal evaluations of a major component of your agency (i.e., programs or offices)?

#	Answer	Bar	Response	%
1	✓ Annually		1	100%
2	✓ Biennially		0	0%
3	✓ Once every 3 years		0	0%
4	✓ Ad hoc		0	0%
5	✗ Do not know		0	0%
6	✗ Not applicable, agency does not evaluate its records management program		0	0%
Total			1	

16. Was a formal report written and subsequent plans of corrective action created and monitored for implementation as part of the most recent inspection/audit/review? (Choose all that apply)

#	Answer	Bar	Response	%
1	✗ Yes, formal report was written		0	0%
2	✗ Yes, plans of corrective action were created		0	0%
3	✗ Yes, plans of corrective action were monitored for implementation		1	100%
4	✗ No		0	0%
5	✗ Do not know		0	0%
6	✗ Not applicable, agency does not evaluate its records management program		0	0%

17. Has your agency established performance goals for its records management program? *Examples of performance goals include but are not limited to:

- Identifying and scheduling all paper and non-electronic records by the end of FY 2018
- Developing computer-based records management training modules by the end of FY 2018
- Planning and piloting an electronic records management solution for email by the end of FY 2019
- Updating records management policies by the end of the year
- Conducting records management evaluations of at least one program area each quarter

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ Pending final approval		0	0%
4	✓ Currently under development		0	0%
5	✗ Do not know		0	0%
Total			1	

18. Has your agency's records management program identified performance measures for records management activities such as training, records scheduling, permanent records transfers, etc.? *Examples of performance measures include but are not limited to: Percentage of agency employees that receive records management training in a year · A reduction in the volume of inactive records stored in office space · Percentage of eligible permanent records transferred to NARA in a year · Percentage of records scheduled · Percentage of offices evaluated/inspected for records management compliance · Percentage of email management auto-classification rates · Development of new records management training modules · Audits of internal systems · Annual updates of file plans · Performance testing for email applications to ensure records are captured · Percentage of records successfully retrieved by Agency FOIA Officer in response to FOIA requests

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ Pending final approval		0	0%
4	✓ Currently under development		0	0%
5	✗ Do not know		0	0%
Total			1	

19. Does your agency's records management program have documented and approved policies and procedures that instruct staff on how your agency's permanent records in all formats must be managed and stored? (36 CFR 1222.34(e))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	


20. Has your agency identified the vital records of all its program and administrative areas? (36 CFR 1223.16) *Components of departmental agencies may answer "Yes" if this is handled by the department.

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✗ Do not know		0	0%
Total			1	

21. How often does your agency review and update its vital records inventory? (36 CFR 1223.14)

#	Answer	Bar	Response	%
1	✓ Annually		1	100%
2	✓ Biennially		0	0%
3	✓ Once every 3 years		0	0%
4	✓ Ad hoc		0	0%
5	✗ Never		0	0%
6	✗ Do not know		0	0%
Total			1	

22. Is your vital records plan part of the Continuity of Operations (COOP) plan?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

23. Records needed to respond to a FOIA request are readily accessible and located by staff responsible for FOIA:

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Always		0	0%
2	<input checked="" type="checkbox"/> Most of the time		1	100%
3	<input checked="" type="checkbox"/> Some of the time		0	0%
4	<input checked="" type="checkbox"/> Never		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

24. At what point in the FOIA process does your agency inform requesters of the Office of Government Information Services' (OGIS) dispute resolution services? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> When there is an adverse determination		1	100%
2	<input checked="" type="checkbox"/> When notifying the requester that the agency needs more than 10 additional days to process a request		1	100%
3	<input checked="" type="checkbox"/> When responding to the requester's appeal		1	100%
4	<input checked="" type="checkbox"/> Never		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
6	<input checked="" type="checkbox"/> Other, please explain		0	0%

Other, please explain

25. How often does the FOIA program submit to agency leadership reports on such measures as pending requests and backlog?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Annually		0	0%
2	<input checked="" type="checkbox"/> Quarterly		0	0%
3	<input checked="" type="checkbox"/> Monthly		1	100%
4	<input checked="" type="checkbox"/> Weekly		0	0%
5	<input checked="" type="checkbox"/> Never		0	0%
6	<input checked="" type="checkbox"/> Other, please explain		0	0%
Total			1	

Other, please explain

26. Do your agency's employee performance work plans and appraisals include FOIA performance measures for non-FOIA professionals to ensure compliance with the requirements of FOIA? (Note: The 2016-2018 term of the Freedom of Information Act Advisory Committee endorsed inclusion of FOIA performance standards in Federal employee evaluations and work plans government-wide.)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		0	0%
2	<input checked="" type="checkbox"/> No, please explain		1	100%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

No, please explain

The IRS, specifically PGLD, delivers numerous awareness presentations throughout the year to non-FOIA professionals that cover both their FOIA obligations as well as an overview of the FOIA process. In addition, a FOIA Obligations memo is issued to all employees (i.e., at least bi-annually), reminding all employees of their responsibilities under the FOIA. IRS is committed to ensuring all personnel, in general, have an adequate reflection of performance standards that match their respective duties and responsibilities, whether considered non-FOIA professionals or FOIA professionals.

27. Does your agency have procedures for preparing documents for posting on FOIA reading rooms? (Note: The FOIA Improvement Act of 2016 amended Section 3102 of the Federal Records Act, 44 U.S.C., to include a requirement that agencies establish "procedures for identifying records of general interest or use to the public that are appropriate for public disclosure, and for posting such records in a publicly accessible electronic format." This requirement is now included in 5 U.S.C. 552(a)(2).)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

28. Who is responsible for preparing the documents for posting? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> FOIA staff		1	100%
2	<input checked="" type="checkbox"/> Program staff		1	100%
3	<input checked="" type="checkbox"/> IT/web staff		1	100%
4	<input checked="" type="checkbox"/> Other, please explain		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%

Other, please explain

29. Please add any additional comments about your agency for Section II: Oversight and Compliance. (Optional)

Text Response

Q12. In FY 2017, RIM started an initiative to create master files plans for every IRS business unit. This ensures that each of the BU's Records Control Schedules (RCS) are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records are identified and transferred to NARA according to approved disposition authorities. Progress is incremental, and work is expected to run into FY 2020 (due to government shutdown delays). Once these master files plans are completed for a particular BU, they are then shared with every BU employee. The master files plans are reviewed annually with HQ staff members for each BU to ensure they remain current and accurate. Q13. In FY 2018, IRS Records Management heavily promoted ELMS Course #15701, Records Management for IRCs. More than 75% of the agency's 4,000 IRCs completed the course, as did all RIM HQ staff (including the RIM Records Specialists). Every IRS employee takes a Record Management Mandatory Briefing each year. These two training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. This information is tracked and measured on the RIM SharePoint site. The Records Specialists Team sends out newsletters each month to every IRC, who then distribute them to all employees in their BUs. This effort helps ensure at least one records management communication to nearly every IRS employee each month and again emphasizes the importance of maintaining all Federal records for their approved retention periods. In keeping with the RIM Program's mission to efficiently and effectively manage all IRS records until final disposition, IRS has procedures to document and control all internal records disposals. Prior to any BU shredding a record, they must complete Form 11671, Certificate of Records Disposal and submit to their local IRC. The IRC is required to forward the form to a Records Specialist for approval. Additionally, when requesting the use of special shred bins or burn boxes due to ramp-downs, reorganizations, and office closures, a Form 11671 must be forwarded and reviewed by the IRC prior to the pickup/destruction of any records. The approved Form 11671 provides agency documentation of records disposal in accordance with approved federal records management rules and regulations. The Records Specialist Team processes/approves approximately 1,500 Forms 11671 each fiscal year. Q14 thru Q16. IRS Records Management has a Standard Operating Procedure (SOP) in place to review the Records Management Program for compliance, including a review of BU master files plans. The Records Specialists annually complete Form 14377, Records and Information Management Virtual Program Review Self-Assessment Checklist each September, which is reviewed by the Records Specialist Manager. The Records Specialist Manager documents in writing the findings of the annual review. Each Quarter, the Records Specialist Team meets with their manager and the IRS Records Officer to discuss the findings and areas for improvement. This ensures IRS Records Management is efficient, effective, and compliant with all applicable records management laws and regulations. RIM regularly meets with IRS BUs and their employees through training and evaluations. RIM consistently recommends best practices to ensure records management compliance. RIM creates plans of corrective action that are monitored and follow-up is done to ensure timely implementation. This information is tracked and measured on our SharePoint site. Q17. The IRS deployed Outlook 2016 to all IRS Main employees. NARA approved an update to IRS's email management schedule which established permanent retention for Capstone accounts, and a 20-year retention for record emails for everyone else. RIM, in conjunction with Savan Group contractor support, provided staff training to ensure employees knew if they had created a Federal record and if they did, how to appropriately manage its retention. In FY 2018, IRS RIM Records Specialists conducted 2,229 records management training sessions to over 40,219 employees Service-wide, including 41 Outlook 2016 email demo training sessions to 6,840 employees via Live Meeting. The sessions provided an overview of email and electronic records management initiative updates. On August 4, 2017, RIM deployed a companion online ELMS training Course #67699, Email Records Management User Training in Outlook 2016. Over 5,000 IRS employees have taken this course since its August 2017 implementation. The Records Office is committed this fiscal year to performing records management reviews for at least 35% of all IRS BUs, including files plan updates to facilitate ongoing electronic recordkeeping initiatives. The IRS is currently at 0% on all overdue disposals. The IRS has had a disposal control procedure in place since 2014, and since then the IRS has not had any overdue disposals. In FY 2018, the IRS had 83,017 boxes eligible for disposal and all were identified and settled timely with the Federal Records Centers (FRCs) to ensure the Service remained at 0% on overdue disposals. Q18. In FY 2018, IRS RIM Records Specialists conducted 2,229 records management training sessions to over 40,219 employees Service-wide, including 41 Outlook 2016 email demo training sessions to 6,840 employees via Live Meeting. The sessions provided an overview of email and electronic records management initiative updates. On August 4, 2017, RIM deployed a companion online ELMS training Course #67699, Email Records Management User Training in Outlook 2016. Over 5,000 IRS employees have taken this course since its August 2017 implementation. The Records Office is committed this fiscal year to performing records management reviews for at least 35% of all IRS BUs, including files plan updates to facilitate ongoing electronic recordkeeping initiatives. The IRS is currently at 0% on all overdue disposals. The IRS has had a disposal control procedure in place since 2014, and since then the IRS has not had any overdue disposals. In FY 2018, the IRS had 83,017 boxes eligible for disposal and all were identified and settled timely with the Federal Records Centers (FRCs) to ensure the Service remained at 0% on overdue disposals. Q19. In FY 2017, IRS Records Management started creation of a master files plan for every IRS BU. This ensures that each business unit's records control schedules are current and up-to-date. This also ensures that all eligible, permanent agency records in all media are transferred to NARA according to approved disposition authorities, and IRS policies and procedures. Additionally, IRS uses NARA-generated Archives and Records Center Information System (ARCIS) reports to ensure that all eligible, permanent records are transferred to NARA in a timely manner in accordance with approved records schedules. These reports are generated and tracked by IRS HQ Records Management staff, including the IRS Records Officer. Q20. In FY 2017, IRS Records Management started creation of a master files plan for every IRS BU. This ensures that each business unit's records control schedules are current and up-to-date and all records including vital records are identified. Q23. The IRS Disclosure Office has procedures established within the Disclosure Internal Revenue Manual (IRM) that address the required search effort (i.e., IRM 11.3.13.6). Records subject to the FOIA sometimes necessitate retrieval from business owners spanning multiple IRS operations and geographic locations, which can complicate the process. Q25. Information on measures including pending requests and backlog are provided monthly to the Chief Privacy Officer. Q28. FOIA staff identifies documents that meet the Rule of 3 and work with the Individual IRS Business Units having jurisdiction over the documents as well as IRS Online Services to prepare and post documents as appropriate. In addition, IRS Business Units self-identify documents for public posting and work with FOIA staff to link to these documents from the IRS FOIA Library.

30. When was the last time your agency submitted a records schedule to NARA for approval? (36 CFR 1225.10)

#	Answer	Bar	Response	%
1	✗ FY 2017 - 2018		1	100%
2	✗ FY 2015 - 2016		0	0%
3	✗ FY 2013 - 2014		0	0%
4	✗ FY 2011 - 2012		0	0%
5	✗ FY 2010 or earlier		0	0%
6	✗ Do not know		0	0%
Total			1	

31. Are records and information in your agency managed throughout the lifecycle [creation/capture, classification, maintenance, retention, and disposition] by being properly identified, classified using a taxonomy, inventoried, and scheduled? (36 CFR 1222.34, 36 CFR 1224.10, and 36 CFR 1225.12)

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✓ To some extent		0	0%
3	✗ No		0	0%
4	✗ Do not know		0	0%
Total			1	

32. Are records and information in your agency easily retrievable and accessible when needed for agency business? (36 CFR 1220.32(c))

#	Answer	Bar	Response	%
1	✓ All records are easily retrievable and accessible when needed		0	0%
2	✓ Most records can be retrieved and accessed in a timely manner		1	100%
3	✓ Some records can be retrieved and accessed in a timely manner		0	0%
4	✗ No		0	0%
5	✗ Do not know		0	0%
Total			1	

33. Does your agency disseminate every approved disposition authority (including newly approved records schedules and General Records Schedule items) to agency staff within six months of approval? (36 CFR 1226.12(a))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✗ Do not know		0	0%
Total			1	

34. In addition to your agency's records management policies and records schedules, has your agency developed and implemented internal controls to ensure that all permanent records are created/captured, classified, filed and managed according to their NARA-approved records schedules? (36 CFR 1220.34(i))

#	Answer	Bar	Response	%
1	✗ Yes		1	100%
2	✗ No		0	0%
3	✗ Do not know		0	0%
Total			1	

35. Did your agency transfer permanent non-electronic records to NARA during FY 2018? (36 CFR 1235.12)

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ No - No records were eligible for transfer during FY 2018		0	0%
4	✓ No - New agency, records are not yet old enough to transfer		0	0%
5	✓ No - My agency does not have any permanent non-electronic records		0	0%
6	✗ Do not know		0	0%
7	✗ Other, please explain		0	0%
Total			1	

Other, please explain

36. Did your agency transfer permanent electronic records to NARA during FY 2018? (36 CFR 1235.12)

#	Answer	Bar	Response	%
1	✓ Yes		0	0%
2	✗ No		0	0%
3	✓ No - No electronic records/systems were eligible for transfer during FY 2018		0	0%
4	✓ No - New agency, electronic records/systems are not old enough to transfer		0	0%
5	✓ No - My agency does not have any permanent electronic records		0	0%
6	✗ Do not know		0	0%
7	✗ Other, please explain		1	100%
Total			1	

Other, please explain

RIM's multi-year initiative to conduct a comprehensive inventory of records created and/or maintained by all BUs Service-wide, and to create/update master files plans for all BUs unit will ensure that agency records schedules are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records (including permanent legacy records) are identified and transferred to NARA according to approved disposition authorities. Progress is incremental, and work is expected to run into FY 2020 (due to government shutdown delays). IRS timely transfers permanent records to NARA identified in ARCIS as part of the Annual Move (of permanent records stored at the FRCs), and we are exploring automated tools/options to do a better job of tracking these records series in-house, their format, and timeliness of transfer. The IRS continues to be committed to improving our permanent records identification and tracking as part of M-12-19 (Goal 1.1).

37. Does your agency conduct and document for accountability purposes training and/or other briefings as part of the on-boarding process for senior officials on their records management roles and responsibilities, including the appropriate disposition of records and the use of personal and unofficial email accounts? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✓ Yes, but not documented		0	0%
3	✗ No		0	0%
4	✗ Do not know		0	0%
5	✓ Not applicable, please explain		0	0%
Total			1	

Not applicable, please explain

38. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in on-boarding briefings or other processes for newly appointed senior officials?

#	Answer	Bar	Response	%
1	✗ Yes		0	0%
2	✗ No		1	100%
3	✗ Do not know		0	0%
Total			1	

39. Does your agency conduct and document for accountability purposes exit briefings for departing senior officials on the appropriate disposition of the records, including email, under their immediate control? (36 CFR 1222.24(a)(6) and 36 CFR 1230.10(a & b))

#	Answer	Bar	Response	%
1	✔ Yes		1	100%
2	✔ Yes, but not documented		0	0%
3	✘ No		0	0%
4	✘ Do not know		0	0%
5	✔ Not applicable, please explain		0	0%
Total			1	

Not applicable, please explain

40. Is the Agency Records Officer and/or Senior Agency Official for Records Management involved in exit briefings or other exit clearance processes for departing senior officials?

#	Answer	Bar	Response	%
1	✘ Yes		1	100%
2	✘ No		0	0%
3	✘ Do not know		0	0%
Total			1	

41. Does the exit or separation process for departing senior officials include records management program staff or other designated official(s) reviewing and approving the removal of personal papers and copies of records by those senior officials? (36 CFR 1222.24(a)(6))

#	Answer	Bar	Response	%
1	✘ Yes		1	100%
2	✘ No, please explain		0	0%
3	✘ Do not know		0	0%
Total			1	

No, please explain

42. Please add any additional comments about your agency for Section III: Records Disposition. (Optional)

Text Response

Q32. IRS implementation of Capstone approach to email management significantly improved the agency's ability to retrieve and access agency records and information. Policy and procedure updates to more readily provide network-backed records storage environments (with automated records management tools/functionality) represent ongoing operational and organizational priorities. RIM's ongoing initiative to create/update master files plans for every IRS business unit ensures identification of current recordkeeping practices across the agency, as well as records locations for ease of retrieval. Q34 & Q36 (also captured at question). RIM's multi-year initiative to conduct a comprehensive inventory of records created and/or maintained by all BUs Service-wide, and to create/update master files plans for all BUs unit will ensure that agency records schedules are up-to-date and reflect current recordkeeping practices. This also ensures that all agency permanent records (including permanent legacy records) are identified and transferred to NARA according to approved disposition authorities. Progress is incremental, and work is expected to run into FY 2020 (due to government shutdown delays). IRS timely transfers permanent records to NARA identified in ARCIS as part of the Annual Move (of permanent records stored at the FRCs), and we are exploring automated tools/options to do a better job of tracking these records series in-house, their format, and timeliness of transfer. The IRS continues to be committed to improving our permanent records identification and tracking as part of M-12-19 (Goal 1.1). Q37. The IRS Human Capital Office (HCO) gives an onboarding presentation to all executives new to IRS. This presentation provides highlights of IRS policies and regulations, including restrictions on personal email account use. As part of IRS email management policy (under a Capstone approach), new senior official email accounts are configured for permanent records capture. Records created throughout this process are created, stored, and managed in Outlook for eventual transfer to NARA. Senior (and appointed officials) are also required to complete the ELMS Records Management Mandatory Briefing Course #62965, Records Management Awareness within 10 days of assignment. This briefing provides the official with the statutory requirements and employee actions required to comply with federal records management standards. Completion of Mandatory Briefings/Training is tracked within ELMS and successful completion is monitored at the RIM headquarters level, and within each BU and BOD. Q38. No, not at this time. Q39 thru Q41. IRS IRM 1.15.5, Relocating/Removing Records includes information on the Form 14757, Records Management Checklist for Separating Employees (SEC), which requires certification that managers and separating employees have properly secured all federal records (paper/electronic) that have retention requirements, that all separating Senior Executive Team (SET) members participate in a SEC Exit Briefing with the IRS Records Officer, and authorization is obtained from the IRS Records Officer for removal of any non-record material, including personal papers.

43. Has your agency incorporated and/or integrated internal controls to ensure the reliability, authenticity, integrity, and usability of agency electronic records maintained in electronic information systems? (36 CFR 1236.10)

#	Answer	Bar	Response	%
1	✓ Yes	<div style="width: 100%;"></div>	1	100%
2	✓ To some extent		0	0%
3	✗ No		0	0%
4	✗ Do not know		0	0%
5	✓ Not applicable, please explain		0	0%
Total			1	

Not applicable, please explain

44. Does your agency have documented and approved procedures to enable the migration of records and associated metadata to new storage media or formats so that records are retrievable and usable as long as needed to conduct agency business and to meet NARA-approved dispositions? (36 CFR 1236.20(b)(6))

#	Answer	Bar	Response	%
1	✓ Yes	<div style="width: 100%;"></div>	1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	

45. Does your agency maintain an inventory of electronic information systems that indicates whether or not each system is covered by an approved NARA disposition authority? (36 CFR 1236.26(a))

#	Answer	Bar	Response	%
1	✓ Yes	<div style="width: 100%;"></div>	1	100%
2	✗ No, please explain		0	0%
3	✗ Do not know		0	0%
Total			1	

No, please explain

46. Does your agency ensure that records management functionality, including the capture, retrieval, and retention of records according to agency business needs and NARA-approved records schedules, is incorporated into the design, development, and implementation of its electronic information systems? (36 CFR 1236.12) *Components of departmental agencies may answer "Yes" if this is handled by the department.

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> No, please explain		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
4	<input checked="" type="checkbox"/> Not applicable, please explain		0	0%
Total			1	

No, please explain Not applicable, please explain

47. Does your agency's records management program staff participate in the design, development, and implementation of new electronic information systems?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		0	0%
2	<input checked="" type="checkbox"/> To some extent	<div style="width: 100%;"></div>	1	100%
3	<input checked="" type="checkbox"/> No, please explain		0	0%
4	<input checked="" type="checkbox"/> Do not know		0	0%
5	<input checked="" type="checkbox"/> Not applicable, please explain		0	0%
Total			1	

No, please explain Not applicable, please explain

48. Which of these activities does your agency's records management program staff participate in to ensure that records requirements are part of the recommended solution? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Participate in review and acceptance of proposals for new systems	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> Participate as stakeholder in requirements gathering	<div style="width: 100%;"></div>	1	100%
3	<input checked="" type="checkbox"/> Participate as stakeholder in the design phase	<div style="width: 100%;"></div>	1	100%
4	<input checked="" type="checkbox"/> Participate as stakeholder in the development phase including testing the system	<div style="width: 100%;"></div>	1	100%
5	<input checked="" type="checkbox"/> Provide sign off authority for the implementation of new systems		0	0%
6	<input checked="" type="checkbox"/> Monitor system for adherence to standards, policies, and procedures	<div style="width: 100%;"></div>	1	100%
7	<input checked="" type="checkbox"/> Provide information only		0	0%
8	<input checked="" type="checkbox"/> Do not know		0	0%
9	<input checked="" type="checkbox"/> Other, please explain	<div style="width: 100%;"></div>	1	100%

Other, please explain

Records management is part of the IRS Enterprise Architecture that provides the requirements for recordkeeping systems in accordance with 36 CFR. RIM is part of the IRS Enterprise Life Cycle (ELC) Privacy and Civil Liberties Impact Assessment (PCLIA) completion stage. RIM staff review all electronic systems criteria that go through this process to ensure the systems have approved retention schedules, and that recordkeeping requirements have been identified. However, some areas for improvement remain. Records Office participation is overwhelmingly related to the design, development, and implementation of systems that manage unstructured electronic data. RIM's goal is to update records management policy surrounding structured systems and to improve RIM oversight over the design phase and the disposition phase for structured systems. RIM is working with IT to include records management functionality artifacts in the design phase prior to system development. RIM is in the process of piloting a new electronic records management system assessment check sheet and assessment process that provides RIM a standardized process and form to assess IRS legacy systems against federal record keeping requirements and identify needs for increased information governance.

49. Does your agency have documented and approved policies requiring permanent electronic records be managed in an electronic format for eventual transfer to NARA?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> No, pending final approval		0	0%
4	<input checked="" type="checkbox"/> No, under development		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

50. Do the policies include requirements for preserving records until eligible for transfer to NARA?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

51. Does your agency have a process or strategy for managing permanent electronic records, and related metadata, in an electronic form?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> No, pending final approval		0	0%
4	<input checked="" type="checkbox"/> No, under development		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

52. Does your agency have documented and approved policies against unauthorized use, alteration, alienation or deletion of all electronic records?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> No, pending final approval		0	0%
4	<input checked="" type="checkbox"/> No, under development		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

53. Does your agency have a digitization strategy to reformat permanent records created in hard copy or other analog formats (e.g., microfiche, microfilm, analog video, and analog audio)?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		0	0%
2	<input checked="" type="checkbox"/> To some extent		1	100%
3	<input checked="" type="checkbox"/> No		0	0%
4	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

54. Does your agency use cloud services for any of the following? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Email		0	0%
2	<input checked="" type="checkbox"/> Communication tools other than email (calendars, messaging apps, etc..)		0	0%
3	<input checked="" type="checkbox"/> Administrative functions such as payroll, purchasing, and financial management		0	0%
4	<input checked="" type="checkbox"/> Mission/program-related functions		0	0%
5	<input checked="" type="checkbox"/> Customer Relationship Management		0	0%
6	<input checked="" type="checkbox"/> Case management		0	0%
7	<input checked="" type="checkbox"/> Office tools/software		0	0%
8	<input checked="" type="checkbox"/> Streaming services		0	0%
9	<input checked="" type="checkbox"/> Other, please explain		0	0%
10	<input checked="" type="checkbox"/> My agency does not use cloud services		1	100%
11	<input checked="" type="checkbox"/> Do not know		0	0%

Other, please explain

55. Does your agency have documented and approved policies for cloud service use that includes recordkeeping requirements and handling of Federal records?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		0	0%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> No, pending final approval		0	0%
4	<input checked="" type="checkbox"/> No, under development		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
6	<input checked="" type="checkbox"/> Not applicable, my agency does not use cloud services		1	100%
Total			1	

56. Does your agency have documented and approved policies and procedures in place to manage email records that have a retention period longer than 180 days? (36 CFR 1236.22)

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No, please explain		0	0%
3	✗ Do not know		0	0%
Total			1	

No, please explain

57. Does your agency have documented and approved policies and procedures to implement the guidelines for the transfer of permanent email records to NARA described in NARA Bulletin 2018-01: Format Guidance for the Transfer of Permanent Electronic Records – Appendix A: Tables of File Formats, Section 9 - Email? (36 CFR 1236.22(e))

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✗ Do not know		0	0%
Total			1	

58. Does your agency have documented and approved policies that address when employees have more than one agency-administered email account that states that email records must be preserved in an appropriate agency recordkeeping system? (36 CFR 1236.22) *Examples of business needs may include but are not limited to: · Using separate accounts for public and internal correspondence · Creating accounts for a specific agency initiative which may have multiple users · Using separate accounts for classified information and unclassified information

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	

59. Does your agency have documented and approved policies that address the use of personal email accounts, whether or not allowed, that state that all emails created and received by such accounts must be preserved in an appropriate agency recordkeeping system and that a complete copy of all email records created and received by users of these accounts must be forwarded to an official electronic messaging account of the officer or employee no later than 20 days after the original creation or transmission of the record? (36 CFR 1236.22(b) and P.L. 113-187)

#	Answer	Bar	Response	%
1	✓ Yes		1	100%
2	✗ No		0	0%
3	✓ No, pending final approval		0	0%
4	✓ No, under development		0	0%
5	✗ Do not know		0	0%
Total			1	

60. Does your agency's email system(s) retain the intelligent full names on directories or distribution lists to ensure identification of the sender and addressee(s) for those email messages that are Federal records? (36 CFR 1236.22(a)(3))

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

61. What method(s) does your agency employ to capture and manage email records? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Captured and stored in an email archiving system		1	100%
2	<input checked="" type="checkbox"/> Captured and stored in an electronic records management system		0	0%
3	<input checked="" type="checkbox"/> Captured and stored as personal storage table (.PST) files		0	0%
4	<input checked="" type="checkbox"/> Print and file		0	0%
5	<input checked="" type="checkbox"/> Not captured and email is managed by the end-user in the native system		0	0%
6	<input checked="" type="checkbox"/> Other, please be specific:		0	0%

Other, please be specific:

62. What percentage of your email systems are cloud-based solutions?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> 100%		0	0%
2	<input checked="" type="checkbox"/> 75%		0	0%
3	<input checked="" type="checkbox"/> 50%		0	0%
4	<input checked="" type="checkbox"/> 25%		0	0%
5	<input checked="" type="checkbox"/> Less than 25%		0	0%
6	<input checked="" type="checkbox"/> My agency does not use cloud services for email		1	100%
7	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

63. Does your agency evaluate, monitor, or audit staff compliance with the agency's email preservation policies? (36 CFR 1220.18)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes		1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

64. How often does your agency evaluate, monitor, or audit staff compliance with the agency's email preservation policies?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Annually	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> Biennially		0	0%
3	<input checked="" type="checkbox"/> Once every 3 years		0	0%
4	<input checked="" type="checkbox"/> Ad hoc		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

65. Does your agency have documented and approved policies and procedures in place to manage electronic messages including text messages, chat/instant messages, voice messages, and messages created in social media tools or applications?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> No, pending final approval		0	0%
4	<input checked="" type="checkbox"/> No, under development		0	0%
5	<input checked="" type="checkbox"/> Do not know		0	0%
6	<input checked="" type="checkbox"/> Other, please explain		0	0%
Total			1	

Other, please explain

66. In which of the following areas does your agency have challenges with managing permanent electronic records, and related metadata, in an electronic form? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Email		0	0%
2	<input checked="" type="checkbox"/> Communication tools other than email (calendars, messaging apps, etc.)		0	0%
3	<input checked="" type="checkbox"/> Administrative functions such as payroll, purchasing, and financial management		0	0%
4	<input checked="" type="checkbox"/> Mission/program-related functions		0	0%
5	<input checked="" type="checkbox"/> Customer Relationship Management		0	0%
6	<input checked="" type="checkbox"/> Case management		0	0%
7	<input checked="" type="checkbox"/> Office tools/software	<div style="width: 100%;"></div>	1	100%
8	<input checked="" type="checkbox"/> Streaming services		0	0%
9	<input checked="" type="checkbox"/> Other, please explain		0	0%
10	<input checked="" type="checkbox"/> My agency does not have challenges managing permanent electronic records and related metadata		0	0%
11	<input checked="" type="checkbox"/> Do not know		0	0%

Other, please explain

67. Please add any additional comments about your agency for Section IV: (Electronic Records. (Optional)

Text Response

Q49. IRS updated IRM 1.15.6, Managing Electronic Records to include management of permanent electronic records in response to OMB M-12-18. Meanwhile, RIM is working with all BUs to establish up-to-date files plans and ensure that all permanent electronic records are managed in accordance with NARA laws and regulations. Q52. IRS has adopted the Capstone Approach to managing email (approved under NARA Job No. GRS 6.1-0058-2017-0001). All retentions are set at the Enterprise level (Permanent for Capstone accounts, and 20 years for all other accounts) and dispositions are configured to take place electronically (and automatically, though some manual intervention is still necessary). For Capstone officials, even if an email is deleted, it remains permanent (although no longer visible to the end user) until transfer to NARA. RIM is part of the ELC Privacy and Civil Liberties Impact Assessment (PCLIA) completion stage. RIM staff review all electronic systems criteria that go through this process to ensure recordkeeping requirements have been identified prior to any records destruction, and to identify records scheduling needs. RIM and IT are working together to update policies and procedures to better ensure records management functionality is considered during structured and unstructured system design (Email - Microsoft Exchange aside) and appropriately built into all systems (including existing collaboration environments and document management systems). IRS IRM 1.15.5, Relocating/Removing Records includes information on the Form 14757, Records Management Checklist for Separating Employees (SEC), which requires certification that managers and separating employees have properly secured all federal records (paper/electronic) that have retention requirements, that all separating Senior Executive Team (SET) members participate in a SEC Exit Briefing with the IRS Records Officer, and authorization is obtained from the IRS Records Officer for removal of any non-record material, including personal papers. IRS updated IRM 1.15.6, Managing Electronic Records to include management of permanent electronic records in response to OMB M-12-18. In FY 2017, IRS updated its policies and instituted new procedures for reporting to RIM and NARA incidents of records loss/data and equipment. RIM created Form 15035, Records Loss Reporting that will help better assess incidents of potential records loss and provide more timely response and corrective actions. Meanwhile, electronic records management updates are part of an ongoing Service-wide education and awareness campaign to ensure all staff have a clear understanding of records management requirements in the email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. RIM heavily promotes ELMS Course #15701, Records Management for IRCs and ELMS Course #67699, Email Records Management User Training in Outlook 2016. All IRS employees (including Senior and appointed officials) are required to complete an annual, records management briefing course. These training courses emphasize the requirement that Federal records are not to be destroyed before the end of their retention periods, whether in paper or electronic format. Q53. IRS looks for opportunities to eliminate paper and use electronic recordkeeping to the maximum extent possible. Much of the agency's trend from paper to electronic recordkeeping is driven by expected and necessary business process re-designs. RIM assists IRS BUs on new and regular digitization initiatives to identify where digitizing records should be considered, not only from a records management standpoint, but also from agency economic and efficiency perspectives when legally possible. RIM is an active participant on an agency cross-functional digitization working group that seeks to streamline the digitization of paper forms and correspondence (of temporary or permanent value) received by the IRS, and to support enterprise solutions to create, manage and access the data. However, with limited exceptions, the Internal Revenue Code (Code) prohibits the IRS from mandating that taxpayers electronically file (e-file) tax returns, thus taxpayers may file tax returns on paper. The Code only permits the IRS to require e-filing by certain tax return preparers, certain partnerships, and those filing at least 250 returns during a calendar year. The Code also requires the agency to use paper in the conduct of certain business, including the issuance of summonses and notices of deficiency. While these taxpayer records are not permanent records, modernizing these paper-intensive mission critical business processes (despite IRS' continued paper records receipt and maintenance statutory requirements), represents one of the agency's biggest operational challenges and priorities. Q58. Most IRS staff have just one email account. Exceptions of other agency-administered email accounts tied to individuals are those specific to program or project leads, or those that include agency-specific titles to provide direction for agency response and action, such as the Commissioner's Mailbox. These mailboxes are also subject to all email records management policies. Q64. IRS regularly monitors and updates staff email account configurations to comply with its Capstone approach to email management. HCO and IT work together to identify and capture Senior Official and executive email accounts as these roles are newly filled. RIM receives reports from IRS Executive Services at least monthly and tracks the opening/closing of email archiving tickets processed by IT. Electronic records management updates, including email, are otherwise part of an ongoing Service-wide education and awareness campaign to ensure that all staff have a clear understanding of records management requirements in the new email environment, and as part of daily electronic recordkeeping requirements (in general). The Records Office, IT and Communications partner in the publication of online articles and tutorials, Online Resource Center updates, and through demonstrations and briefings. The RIM Records Specialists are trained on the agency electronic records management requirements, and are actively engaged with IRS BUs and staff on electronic records management needs. There is no response option that specifically matches how often IRS monitors email compliance, so "Annually" was chosen as the closest option.

68. How many full-time equivalents (FTE) are in your agency/organization?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> 500,000 or more FTEs		0	0%
2	<input checked="" type="checkbox"/> 100,000 – 499,999 FTEs		0	0%
3	<input checked="" type="checkbox"/> 10,000 – 99,999 FTEs	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
4	<input checked="" type="checkbox"/> 1,000 – 9,999 FTEs		0	0%
5	<input checked="" type="checkbox"/> 100 – 999 FTEs		0	0%
6	<input checked="" type="checkbox"/> 1 – 99 FTEs		0	0%
7	<input checked="" type="checkbox"/> Not Available		0	0%
	Total		1	

69. What other staff, offices, or program areas did you consult when you completed this self-assessment? (Choose all that apply)

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Senior Agency Official		0	0%
2	<input checked="" type="checkbox"/> Office of the General Counsel		0	0%
3	<input checked="" type="checkbox"/> Program Managers	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
4	<input checked="" type="checkbox"/> FOIA Officer		0	0%
5	<input checked="" type="checkbox"/> Information Technology staff	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
6	<input checked="" type="checkbox"/> Records Liaison Officers or similar	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
7	<input checked="" type="checkbox"/> Administrative staff		0	0%
8	<input checked="" type="checkbox"/> Other, please be specific:	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
9	<input checked="" type="checkbox"/> None		0	0%

Other, please be specific:

Also consulted were the IRS Disclosure, Policy and Program Operations staff, and IRS Office of Chief Counsel.

70. How much time did it take you to gather the information to complete this self-assessment?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Under 3 hours		0	0%
2	<input checked="" type="checkbox"/> More than 3 hours but less than 6 hours	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
3	<input checked="" type="checkbox"/> More than 6 hours but less than 10 hours		0	0%
4	<input checked="" type="checkbox"/> Over 10 hours		0	0%
Total			1	

71. Did your agency's senior management review and concur with your responses to the 2018 Records Management Self-Assessment?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
2	<input checked="" type="checkbox"/> No		0	0%
3	<input checked="" type="checkbox"/> Do not know		0	0%
Total			1	

72. Please provide your contact information.

Name:	Agency, Bureau, or Office:	Job Title:	Email Address:	Phone Number:
Tracee Taylor	Internal Revenue Service	Records Officer	(b)(6)	

73. Are you the Agency Records Officer?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%; height: 10px; background-color: blue;"></div>	1	100%
2	<input checked="" type="checkbox"/> No		0	0%
Total			1	

74. Please provide the Agency Records Officer's contact information.

Name:	Email Address:	Phone Number:
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75. Does your agency use your Records Management Self-Assessment scores to measure the effectiveness of the records management program?

#	Answer	Bar	Response	%
1	<input checked="" type="checkbox"/> Yes	<div style="width: 100%;"></div>	1	100%
2	<input checked="" type="checkbox"/> No	<div style="width: 0%;"></div>	0	0%
3	<input checked="" type="checkbox"/> Do not know	<div style="width: 0%;"></div>	0	0%
4	<input checked="" type="checkbox"/> Comments (Optional): (Please include in your comments how you use the Records Management Self-Assessment.)	<div style="width: 0%;"></div>	0	0%

Comments (Optional): (Please include in your comments how you use the Records Management Self-Assessment.)

76. Do you have any suggestions for improving the Records Management Self-Assessment next year?

Text Response

77. Q_URL

Value	Total
https://archives.qualtrics.com/jfe/form/SV_6JbFtEoKyZRZ7md?Q_DL=9WwbNGxwQb5Zu5_6JbFtEoKyZRZ7md_MLRP_1CgutrHX5SjaS8t&Q_CHL=email	1

78. SSID

Value	Total
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79. Score

Statistic	Value
Mean Score	96.00
Score Standard Deviation	0.00
Weighted Mean of Items	1.20
Weighted Standard Deviation of Items	1.45
Items	80.00