**Review of**

**Internal Revenue Service (IRS) Federal Tax Information (FTI) Safeguards**

**Use of form:** A safeguard review is an onsite evaluation of the use of Federal Tax Information (FTI) received from the IRS and the measures employed by the receiving agency to protect that data.

|  |  |  |  |
| --- | --- | --- | --- |
| **County Child Support Agency** | | | |
| Name of County Child Support Agency | | | |
| Agency Contact Name and Title (CS Director/Administrator/Manager) | | | |
| Agency IT Contact Name and Title | | | |
| Agency Security Officer Contact Name and Title as designated on [DCF-F-DWSW11652 Local Agency Data Security Staff](https://dcf.wisconsin.gov/files/forms/doc/11652.docx) | | | |
| Agency Background Check Coordinator Name and Title per [CSB 23-09](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-09.pdf) | | | |
| Date of Review (Month/Day/Year) | | | |
| DCF Bureau of Regional Operations Reviewer Name and Title | | | |
| **Federal Resource:** IRS Publication 1075 – Tax Information Security Guidelines for Federal, State and Local Agencies. Agencies can access Publication 1075 at: <https://www.irs.gov/pub/irs-pdf/p1075.pdf> | | | |
| Section 6103 Internal Revenue Code is a confidentiality statute and generally prohibits the disclosure of FTI. As a condition of receiving FTI, the receiving agency must show, to the satisfaction of the IRS, the ability to protect the confidentiality of that information. | | | |
| **Bureau of Child Support (BCS) Resources**: Child Support Bulletins (CSBs), Child Support Letters (CSLs) and the Child Support Partner Resources SharePoint [Security Resource Page](https://share.dcf.wisconsin.gov/cs/Pages/respages/Security.aspx) | | | |
| **What is Federal Tax Information?** The IRS defines FTI (which is subject to safeguarding requirements) as any tax return-derived information received from the IRS or obtained through an authorized secondary source, such as the federal Office of Child Support Services (OCSS). All FTI that DCF/BCS receives from the IRS is subject to the safeguarding requirements. This information includes federal tax refund intercept-related information, IRS addresses, and IRS names, which can be derived from the Kids Information Data System (KIDS), Control-D and the Child Support Portal (CSP).  Access to FTI is limited to CSA staff whose duties require access and to whom disclosures can be made under the provisions of the law. | | | |
| **Evaluation Criteria** | | | |
| 1. **Limited access:** Access to Federal Tax Information (FTI), including electronic or other files, must be limited to only those employees or officers who are authorized access by law or regulation and whose official duties require such access. | | | |
| 1.1 | Who in the agency authorizes staff to access federal tax information (FTI)? (Name/Title/Department) | | |
| 1.2 | Where does the agency maintain a list(s) of staff authorized to access FTI? | | |
| 1.3 | Yes  No Does your agency regularly review staff access to FTI and ensure access is terminated for all access to KIDS, Control-D, and the CS Portal when appropriate? | | |
|  | Comments: | | |
| 1.4 | What is the agency’s policy for back-up support for absent staff with a safeguarded workload?  Casework is reassigned to existing agency staff/authorized staff  Limited-Term Employees (LTE) may be hired and assigned the casework  Other – Specify: | | |
|  | Comments: | | |
| 1.5 | Yes  No Does the county/agency issue employees IDs with a visible photo included? | | |
|  | Yes  No  N/A Are ID cards required to be worn above the employee’s waist at all times? | | |
|  | Comments: | | |
| 1.6 | Yes  No Is FTI made available to personnel outside of CSA personnel (other agencies, departments, etc.)?  If yes, the agency must include the justification in the Background Check Log referenced in 1.9. | | |
|  | Which Cooperative Agreement Agencies have access to FTI? | | |
|  | Comments: | | |
| 1.7 | Yes  No Does the agency allow alternate work sites? | | |
|  | Yes  No Does the agency have a written policy to meet [CSB 23-06](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-06.pdf)? | | |
|  | Comments: | | |
| 1.8 | How does the agency prepare and relay payment information for court hearings? | | |
|  | Yes  No Does the agency use the term “involuntary” to address payments derived from the IRS and the term “voluntary” to address all other payments per [CSB 18-12](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2018/18-12.pdf) and [CSB 14-12](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2014/14-12.pdf)? | | |
|  | If no, the agency must provide the term(s) that is/are used. | | |
|  | Yes  No Does the agency transport documents containing FTI from one location to another? | | |
|  | If yes, how does the agency, in the absence of a “no print” policy, ensure transportation requirements of FTI are met when transporting FTI from one location to another? | | |
|  | Comments: | | |
| 1.9 | Yes  No Have all FTI authorized employees had an IRS-compliant Background Investigation completed and adjudicated within the last five (5) years? | | |
|  | The date of the background check and adjudication should be identified within the Background Check Log provided to the agency by the BRO CS Coordinator. Complete, e-sign, and date the Background Check Log with all current staff that have access to FTI and **provide a copy.** | | |
|  | Comments: | | |
| 1.10 | Yes  No Do all new employees with access to FTI have a Background Check Investigation completed and adjudicated prior to having access to FTI? | | |
|  | Comments: | | |
| 1.11 | Who adjudicates the Background Check Investigations? (Name/Title/Department) | | |
|  | Which county office stores the Background Investigation results (i.e., CSA or HR)? | | |
|  | Comments: | | |
| 1.12 | Who maintains the FieldPrint Waivers? (Name/Title/Department) | | |
|  | Where are the FieldPrint Waivers stored to meet [CSB 23-09](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-09.pdf)? | | |
|  | Comments: | | |
| For Reviewer Use Only: | | | |
| 2. **Employee/Contractor Awareness:** The initial certification and recertification should be documented and placed in the agency’s files for review. As part of the certification, and at least annually afterwards, employees should be advised of the provision of Internal Revenue Code 7213(a), 7113A, and 7431. Agencies should make employees/contractors aware that disclosure restrictions and the penalties apply even after employment with the agency has ended. | | | |
| 2.1 | Yes  No Are all new employees trained on IRS safeguarding requirements prior to having access to federal tax information (FTI)? | | |
|  | Comments: | | |
| 2.2 | Prior to granting FTI access, and annually thereafter, does the agency require all new employees/contractors to complete the following trainings and sign the applicable forms?  Yes  No Complete BCS computer-based training “Safeguarding Federal Tax Information”  Yes  No Complete BCS computer-based training “Program Security and Confidentiality”  Yes  No Sign *DCF-F-494 Employee’s Certification of Need to Know and Annual UNAX Awareness Briefing*. (Includes Internal Revenue Code 7213 – Unauthorized Disclosure of Information and 7431 – Civil Damages for Unauthorized Disclosure of Returns and Return Information, both for employee retention.)  Yes  No Sign the *DCF-F-5222 General Rules of Behavior for Users Accessing Child Support Information*. | | |
|  | Comments: | | |
| 2.3 | Annual Requirements for Employee/Contractor Awareness. At a minimum, an annual briefing must be held to ensure that employees are aware of all IRS security requirements and have acknowledged this by signing the UNAX form.  Resources: Child Support Bulletins [18-03](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2018/18-03.pdf) and [12-08](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2012/12-08.pdf) Federal Tax Information and IRS Security Measures. | | |
|  | Yes  No Has management taken steps to ensure that all CSA staff understand the responsibility to access only that information which they are authorized to access in the course of their duties? The ability to access other information does not imply any right to view, change, or share information. | | |
|  | Comments: | | |
| 2.4 | Yes  No Has the CSA Director completed, signed, and submitted the annually-required Certificate of Compliance with Internal Revenue Service Data Security and Recordkeeping Requirements? | | |
|  | If yes, enter the date of completion (mm/dd/yyyy) and **provide a copy**. | | |
|  | Comments: | | |
| 2.5 | How are staff trained to report inappropriate FTI disclosure? Requirements are found within the Certificate of Compliance linked above, the [CSB 18-03](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2018/18-03.pdf), and per IRS publication 1075 in section 1.8. | | |
| For Reviewer Use Only: | | | |
| 3. **Recordkeeping:** Each agency, and all functions within that agency, shall maintain a log of all requests for return information, including receipt and /or disposal of returns or return information. Return information will include any medium containing FTI such as computer pates, CDs, or data received electronically. Receipt of information shall include all information received either directly or indirectly. | | | |
| 3.1 | What is the agency's policy on staff printing KIDS screens or reports containing federal tax information (FTI)? Examples include but are not limited to KIDS Screens Account History, Screens FAA and FEB, IVD Case Account Statement, Participant Account Statement, List Arrears Certifications. and some Control-D Reports such as KAKF and KAIA. See the Program Security Policy Manual for a list of KIDS screens that may contain FTI. | | |
|  | Does the CSA have a “no-print” policy?  Yes. It is a written policy. If written, **provide a copy.**  Yes. It is a verbal policy.  No. | | |
|  | Comments: | | |
| 3.2 | What is the agency’s policy/practice regarding documents or case file folders that contain FTI? | | |
|  | Yes  No  N/A If applicable, are the documents and folders labeled to notify staff that they must be safeguarded? | | |
|  | Comments: | | |
| 3.3 | Yes  No Does the agency save FTI in an electronic format (e.g., Microsoft Excel)? | | |
|  | Comments: | | |
| 3.4 | Yes  No Does the agency adhere to [CSB 23-02R](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-02r.pdf#search=fax%20FTI) which prohibits faxing and emailing of FTI? | | |
|  | Comments: | | |
| 3.5 | Yes  No Has the agency implemented an IRS Tracking and Disposal Log that accurately records creation or receipt through destruction/disposition of FTI materials? | | |
|  | If yes, **provide a blank copy.** [CSB 12-08](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2012/12-08.pdf) advises CSAs to include the following: date printed, staff name, IV-D Case # or PIN #, document description and reason printed, how disposed of and the date destruction/disposed of. | | |
|  | Comments: | | |
| For Reviewer Use Only: | | | |
| 4. **Secure Storage:** Minimum Protection Standards (MPS) establish a uniform method of physically protecting data and systems that require safeguarding. The objective of these standards is to prevent unauthorized access to FTI. | | | |
| 4.1 | Two barriers are required to protect federal tax information (FTI). See the except from IRS Publication 1075 below:  MPS establishes a uniform method of physically protecting data and systems as well as non-electronic forms of FTI. This method contains minimum standards that will be applied on a case-by-case basis. Because local factors may require additional security measures, management must analyze local circumstances to determine location, container, and other physical security needs at individual facilities. MPS have been designed to provide management with a basic framework of minimum-security requirements. The objective of these standards is to prevent unauthorized access to FTI. MPS thus requires two barriers.  The MPS or “two-barrier” rule applies to FTI, beginning at the FTI itself and extending outward to individuals without a need-to-know. MPS provides the capability to deter, delay or detect surreptitious entry. Protected information must be containerized in areas where unauthorized employees may have access after-hours. | | |
|  | Please describe the combination of barriers that applies to this agency. | | |
| 4.2 | Please describe the physical security of the *main entrance to the building*. | | |
|  | What is used to control access from the outside?  Security Cameras  Security Guard  Alarm Systems (Intrusion alarms, motion detectors  Public access entryways have metal detectors  Other – Specify: | | |
|  | Yes  No Is the main entrance to the building locked after hours? | | |
|  | What are the building’s business hours? | | |
|  | Comments: | | |
| 4.3 | Please describe the physical security of the *main entrance to the restricted area of the Child Support Agency (CSA)*. | | |
|  | How is access to the agency controlled?  Security Cameras  Keys  Key Pads/Cards  Other – Specify: | | |
|  | Yes  No  N/A Is the Main Entrance to the CSA locked after hours? | | |
|  | What are the CSA business hours? | | |
|  | How does the agency adhere to the requirement for monthly reviews of access control logs, and how is the review documented (e.g., date of review, person signing off, etc.)? | | |
|  | Comments: | | |
| 4.4 | Who is responsible for the issuance of County IDs/Keys/Key Cards? (Name/Title/Department) | | |
|  | Comments: | | |
| 4.5 | Who maintains control/inventory over keys, key cards and locks for agency storage and individual staff storage? (Name/Title/Department) | | |
|  | Comments: | | |
| 4.6 | Yes  No Does the agency adhere to the requirement for an annual reconciliation on all key records? | | |
|  | Comments: | | |
| 4.7 | What is the policy on recovery of County IDs/Keys/Key Cards when an employee terminates or transfers? | | |
|  | Comments: | | |
| 4.8 | Yes  No Does the agency maintain an Authorized Access List (AAL)? If yes, **provide a copy**. | | |
|  | Yes  No Does the agency review the AAL monthly or upon occurrence or potential indication of an event such as a possible security breach or personnel change? | | |
|  | Comments: | | |
| 4.9 | Who has access to the areas and offices where the FTI data is accessed and/or stored (computers and printed data) during business hours? Examples: CSA staff, Family Court Commissioner, Corporation Counsel.  CSA Employees/Staff  Cleaning/Maintenance  Security Guards  Other – Specify: | | |
|  | Yes  No Are non-CSA staff checked above on the agency’s Authorized Access List (AAL)? | | |
|  | Comments: | | |
| 4.10 | Secure Storage: Visitor/Vendor Access  Resources: IRS Publication 1075, Section 2.B.3.1 Visitor Access Logs and Figure 2 – Visitor Access Log | | |
|  | Yes  No Do visitors/vendors sign a visitor log? If yes, **provide a blank copy.**  Elements of the log must include name and organization of the visitor, signature of the visitor, form of identification, date of access, time of entry and departure, purpose of visit, and the name and organization of person visited. | | |
|  | Yes  No Does the agency confirm a form of government-issued identification (e.g., state driver’s license or passport)? *Note: Utilizing a “Well Known” option is not allowed.* | | |
|  | Yes  No Does a member of management review, sign off and close out the visitor log monthly? | | |
|  | Yes  No Does the agency maintain the visitor log for a minimum of five years? | | |
|  | Comments: | | |
| 4.11 | Yes  No Are visitors/vendors escorted into and out of the area? | | |
|  | Comments: | | |
| 4.12 | Secure Storage: Containers | | |
|  | What type of container(s) is used by the agency to store FTI? Lateral file, upright file cabinet, credenza, overhead bin, desk drawer, safe, vault, etc. | | |
|  | What type of lock is used on the FTI storage container(s)? Example: Key lock, integrated key lock, combination, exterior padlock. | | |
|  | Yes  No  N/A Is the FTI storage container(s) locked when authorized staff are not actively using it during business hours? | | |
|  | Yes  No  N/A Is the FTI storage container(s) locked after core business hours? | | |
|  | Comments: | | |
| 4.13 | Secure Storage: Document Security | | |
|  | Yes  No Does the agency have a “no FTI left on the desk” policy (Example: sensitive information not left on desk, computer off when away from desk)? | | |
|  | Yes  No If yes, is the “no FTI left on the desk” policy in writing? | | |
|  | Comments: | | |
| For Reviewer Use Only: | | | |
| 5. **Computer Systems Security:** Access to FTI is limited to those personnel who have a need to know. This need to know must be enforced electronically as well as physically. | | | |
| 5.1 | Yes  No Has the agency, at a minimum, implemented the following procedures to protect federal tax information (FTI) or personal information from inadvertent or intentional disclosure? Further information can be found in [CSB 08-21R](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2008/08-21r.pdf#search=08%2D21r). Installed software or established formal, written office policy to require that whenever a staff member leaves his or her workstation, s/he logs off KIDS, Control-D, and CSP or invokes a password-protected screensaver. | | |
|  | Yes  No Has the agency reaffirmed DCF/BCS policy that prohibits the sharing of passwords for any reason. Sharing of passwords is a violation of policy? | | |
|  | Comments: | | |
| 5.2 | Yes  No Is the county network configured to lock within 15 minutes of inactivity or by user initiation? | | |
|  | Comments: | | |
| 5.3 | How does your agency prevent casual viewing of computer screens? i.e., staff are advised/instructed to turn computer screens away from unauthorized eyes/public view. | | |
|  | Comments: | | |
| 5.4 | Yes  No Does the agency require the use of government-issued computers/laptops while working? | | |
|  | Yes  No If no, is a Virtual Desktop Infrastructure (VDI) in use? | | |
|  | Comments: | | |
| 5.5 | Yes  No Does agency staff/corporation counsel/private attorney utilize a computer or laptop to access FTI in an unsecured area (such as a courtroom or conference room, etc.)? | | |
|  | If yes, how does the entity ensure the FTI is secure? | | |
|  | Comments: | | |
| For Reviewer Use Only: | | | |
| 6. **Disposal:** Upon completion of use, agencies should ensure that the FTI is destroyed or returned to the IRS or the Social Security Administration according to the guidelines contained in IRS publication 1075. | | | |
| 6.1 | Yes  No Is FTI on paper generated (KIDS screen prints, Control-D reports, etc.)? | | |
|  | Comments: | | |
| 6.2 | Describe the process for destroying paper waste material. *Note: Even if the agency has an FTI No Print Policy, this question applies to accidental printing.*  Shredding: The paper must be destroyed using a cross-cut shredder which produces particles that are 1 mm x 5 mm (0.04 in. x 0.2 in.) in size (or smaller). When deviating from the IRS requirement, IRS data must be safeguarded until it reaches the stage where it is rendered unreadable. | | |
|  | Shredder Model Name and Number | | |
|  | Pulping/Burning/Disintegration/Other (Specify) | | |
|  | Comments: | | |
| 6.3 | Where is the destruction completed?  Within the Agency  Outside the Agency (i.e., to burn, to another CSA, to contracted shredder) | | |
|  | Comments: | | |
| 6.4 | Who performs the destruction? | | |
|  | Agency staff (Name/Title) | | |
|  | Contracted staff (Name of contractor) | | |
|  | Comments: | | |
| 6.5 | Yes  No  N/A If FTI is destroyed by a contractor, is destruction witnessed by an authorized agency employee until the FTI is rendered unreadable per IRS Publication 1075 requirements? | | |
|  | Yes  No  N/A If No, is there a certification process for the contractor or subcontractor to confirm destruction for the agency per IRS Publication 1075, Section 2.F.4? | | |
|  | Comments: | | |
| For Reviewer Use Only: | | | |
| **Attestation** | | | |
| I verify that I have answered these questions truthfully and to the best of my knowledge | | | |
|  | |  |  |
| SIGNATURE – CSA Director/Administrator/Designee | |  | Date Signed |
|  | |  |  |
| SIGNATURE – DCF Regional Office Reviewer | |  | Date Signed |

**Appendix**

[IRS Publication 1075](https://www.irs.gov/pub/irs-pdf/p1075.pdf)

[IRS Safeguards Program website](https://www.irs.gov/privacy-disclosure/safeguards-program)

[NIST Special Publication 800-53r5](https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf): Security and Privacy Controls for Information Systems and Organizations

Child Support Partner Resource (CSPR) SharePoint [Security Resource Page](https://share.dcf.wisconsin.gov/cs/Pages/respages/Security.aspx)

CSPR [Background Investigation Resource Page](https://share.dcf.wisconsin.gov/cs/Pages/respages/background-checks.aspx)

[Wisconsin Bureau of Child Support Program Policy Manual – Program Security](https://share.dcf.wisconsin.gov/cs/Manuals/Policy/security-pol.pdf)

Bureau of Child Support (BCS) Child Support Bulletins (CSBs)

* [CSB 23-09: IRS Publication 1075 Personnel Security Program – Background Investigations](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-09.pdf)
* [CSB 23-06: IRS Publication 1075 Personnel Security Program – Alternate Work Sites](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-06.pdf)
* [CSB 23-02R: Prohibition of Faxing and Emailing FTI](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2023/csb-23-02r.pdf)
* [CSB 22-11: IRS Publication 1075 Updated](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2022/CSB-22-11.pdf)
* [CSB 18-12: Internal Revenue Service (IRS) Child Support Disclosure Matrix](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2018/18-12.pdf)
* [CSB 18-03: Federal Tax Information and IRS Security Measures](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2018/18-03.pdf)
* [CSB 14-12: IRS Child Support Disclosure Matrix](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2014/14-12.pdf)
* [CSB 12-08: Federal Tax Information and IRS Security Measures](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2012/12-08.pdf)
* [CSB 08-21R: Social Security Number Protective and Participant Identify Safeguarding](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2008/08-21r.pdf)

BCS Child Support Letters (CSLs)

* [CSL 19-02: Out-of-State Background Checks](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csl/2019/CSL%2019-02%20Out-of-state%20Background%20Checks.pdf)
* [CSL 18-11: IRS Safeguarding Regulation for Mailing Intergovernmental Documents](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csl/2018/CSL18-11.pdf)
* [CSL 18-09: Identifying Background Investigation Subjects](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csl/2018/CSL18-09.pdf)
* [CSL 18-08: Personnel Security Program / Background Investigations](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csl/2018/CSL18-08.pdf)

Training

* [Partner Training Team Learning Center](https://wss.ccdet.uwosh.edu/stc/dcf)
* “Program Security and Confidentiality” Computer Based Training (CBT)
* “Safeguarding Federal Tax Information” CBT
* [Annual UNAX Awareness Briefing Documents](https://share.dcf.wisconsin.gov/cs/Documents/Workweb%20Files/Resource_Pages/Security/unaxbriefingdocs.pdf)

Sample Documents

* [IRS Sample Visitor Log](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2012/IRS_Visitor_Log.doc)
* [IRS Authorized Access List (AAL) Sample](https://share.dcf.wisconsin.gov/cs/Documents/Workweb%20Files/Resource_Pages/Security/Draft-Sample-AAL.doc)
* [IRS Sample Tracking and Disposal Log](https://share.dcf.wisconsin.gov/cs/Policy%20Docs/csb/2012/IRS_Log.doc)